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BILLS,

PUBLIC:

SIX VOLUMES.

—(5.)—

SALMON FISHERIES

TO

STAMP DUTIES.

Session

4 *February* —— 20 *August* 1836.

VOL. V.

1836.

BILLS:

1836.

SIX VOLUMES:—CONTENTS OF THE

FIFTH VOLUME.

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26 *February* 1836.—6 WILL. IV.

A

BILL

To amend an Act of the Ninth Year of his late Majesty King GEORGE the Fourth, for the Preservation of the Salmon Fisheries in Scotland.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS an Act was passed in the Parliament of Scotland, in the second Parliament of King JAMES the First, in the year One thousand four hundred and Twenty-four, whereby it was forbidden that any Salmon be slain from the Feast of the Assumption of Our Lady until the Feast of Saint Andrew in Winter:

And whereas sundry other Acts were made and passed at divers times by the Parliament of Scotland for the Preservation of Salmon, which were ratified and confirmed by an Act passed by the said Parliament in the year One thousand six hundred and Ninety-six, intituled, "Act against Killers of Black Fish, and Destroyers of the Fry and Smolts of Salmon:"

9 Geo. 4. c. 39.

And whereas an Act was passed in the ninth year of the reign of his Majesty King GEORGE the Fourth, intituled, "An Act for the Preservation of the Salmon Fisheries in Scotland," whereby the said first recited Act was repealed:

And whereas the said Acts have been found inadequate to the purposes for which they were passed, inasmuch as it is found that one close time is not suitable for all the Salmon Fishings and Rivers throughout Scotland, and it is expedient that the same should therefore and in other respects be altered, modified and amended;

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the *Fourteenth* day of *September*, in the year *One thousand eight hundred and Thirty-seven*, no Salmon, Grilse, Sea Trout or other fish of the Salmon kind, shall be taken in or from any River, Stream, Lake, Water, or any Estuary, Bay, Firth or Sea Loch whatsoever in Scotland, or on the Sea Coast thereof, during the several and respective periods mentioned and contained in the Schedule (A.) to this Act annexed; and the several periods therein mentioned and contained shall be held to be the close time for each of the Rivers, Streams, Lakes, Waters, Estuaries, Bays, Firths, Sea Lochs or Sea Coast comprised in the several districts described in the said Schedule.

1.
No Salmon Fishings during close times specified in Schedule (A.)

2.
For the observance of Saturday's Slap.

AND whereas by the Acts of the Parliament of Scotland various provisions are enacted for the regulation of Cruives, and in particular for the observance of the Saturday's Slap; BE it Enacted, That without prejudice to the existing laws in that behalf, it shall not be lawful to take any Salmon or fish of the Salmon kind in or by any Cruive or other Engine, Machine or Device of any kind or description whatever used or employed in the taking of Salmon or other fish of the Salmon kind in any River, Stream, Estuary, Bay, Firth or Sea Loch, or Sea Coast aforesaid, between *Twelve* o'clock of the night of Saturday and *Twelve* o'clock of the night of Sunday, but all such Cruives, Engines, Machines or Devices shall during that time be so opened or removed as that the Mid-stream shall be free to the full extent required by the said Acts or any of them, and so as that an ample space shall be made and secured for the free passage of Salmon, according to the true intent and meaning of the said Acts and of the said recited Act of the ninth year of his late Majesty and of this Act; and any Person owning or renting or using any such Cruive, Engine, Machine or Device, and failing so to open or remove the same, any Person using any means, device or contrivance to prevent the free passage through such Cruive, Engine, Machine or Device, or in any way or by any means wilfully frightening or scaring any Salmon or fish of the Salmon kind from passing through such Cruive, Engine, Machine or Device, and any Person taking therein any Salmon or fish of the Salmon kind during the aforesaid time, shall for every such offence forfeit and pay a sum not less than *Ten* Pounds, or more than *Twenty* Pounds.

3.
For the regulation of Cruives.

And be it Enacted, That the box or room of every Cruive shall be so constructed and placed as that the bottom or floor thereof shall be flat upon or level with the bed or bottom of the River, and shall present no obstruction or obstacle to Salmon or fish of the Salmon kind passing into such Cruive and up the River, and the hecks of the upper side of such Cruive shall, when the Cruive is open for the Saturday's Slap, be removed, and the in-scales opened and fixed back, so as that no obstacle or obstruction shall be opposed to the free passage of Fish up the River through such Cruive; and any Person constructing or placing any such box or room of any Cruive contrary to the provisions of this Act, or failing to remove the hecks, and open and fix back the in-scales thereof in manner hereby directed and required, or using any plan, contrivance or device for obstructing the free passage of the Fish, shall forfeit and pay a penalty of not less than *Ten* Pounds, nor more than *Twenty* Pounds, for such offence, and shall be obliged forthwith to construct or place such box or room, or remove such hecks, and open and fix back the in-scales in manner hereby directed, under a penalty of *Five* Pounds daily, as long as such box or room shall not so constructed or placed, and of the like sum as often as such hecks shall not be removed, and such in-scales opened and fixed back as aforesaid.

4.
Regulation of Sluices of Mill Leads.

And be it Enacted, That the Owner or Tenant of every Mill occupying the same shall be obliged, when the Mill is not at work and after the Dams and Reservoirs for the use of the Mill (where there are any such) are filled with water, to keep shut the Sluice or Sluices of the Mill Lead, Course or Race of such Mill, so that the whole water of the River or Stream shall during such time pass down the bed or channel of such River or Stream, and no part thereof into such Lead, Course or Race, under a penalty, to be paid by the Person offending, of not less than *Five* Pounds, or more than *Ten* Pounds, for every such offence: Provided always, That nothing in this Act contained shall affect any question touching the rights of any party to the use of any such Lead, Course, Race, Dam or Reservoir.

5.
For the removal of Dams and obstructions.

And be it Enacted, That from and after the said *Fourteenth* day of *September*, all Mill Dams, Dikes, Wears, Caulds and other permanent obstructions in any River, Stream or Water aforesaid, to the run of Fish up such River, Stream or Water, shall be so altered and constructed as to permit the free run of Fish over or through such Mill Dams, Dikes, Wears, Caulds and permanent obstructions in the main Stream, in the ordinary or mean state of such River, Stream or Water; and in case the Proprietor or Occupier of any such Mill Dam, Dike, Wear, Cauld or other permanent obstruction, shall neglect so to alter or construct the same for *Six* Days after a requisition in writing made to such Proprietor or Occupier to that effect, or left at his or her usual or last place of residence, it shall be lawful to the Inspector to be appointed as hereinafter directed, upon the information of any Proprietor of Salmon Fishings in any such River as aforesaid, to examine such Mill Dam, Dike, Wear, Cauld or other obstruction, and if needful for the free passage of Fish as aforesaid, to order and direct such alteration to be made thereon, at the expense of the Proprietor or Occupier thereof, as may with the least possible injury to such Proprietor or Occupier effect the object intended by the Act; and such expense may be levied and recovered in the like manner as is herein directed regarding the levying and recovering the penalties and forfeitures hereby imposed.

6.
Inspector may examine Cruives, &c.

And be it Enacted, That it shall be lawful for any Owner or any Tenant of any Salmon Fishing in any River, and for the Inspector, Water Bailiffs and other Officers to be appointed in manner hereinafter authorized and directed, and they are hereby empowered to inspect and examine any Cruive, Engine, Machine or Device, or any Mill Dam, Dike, Wear, Cauld and other permanent obstruction in any River, or any Sluice, Mill Lead, Course or Race, for the purpose of ascertaining the construction and position of any such Cruive, Engine, Machine or Device, and whether such Mill Dam, Dike, Wear, Cauld or obstruction or such Sluice, Mill Lead, Course or Run be regulated and conducted according to the directions hereby given, and for the ends and purposes hereby specified; and in case it be needful to apply summarily to the Sheriff or Sheriff Substitute of the District for aid, which such Sheriff or Substitute is hereby required to grant in enforcing the purposes and provisions of this Act.

7.
Appointment of Inspectors.

And be it Enacted, That for the better carrying into execution and enforcing the provisions of the said Acts and of this Act it shall be competent for the Sheriff of any County specified in the Schedule (B.) to this Act annexed, upon an application to him in writing by *Six* Proprietors of Salmon Fishings within any of the districts aforesaid situated in his County, to appoint an Inspector or Inspectors of the Fishings of such district for the purposes after mentioned.

8.
Duties of Inspectors.

And be it Enacted, That all Inspectors so to be appointed, shall respectively within his or their districts from time to time and at all times, upon the complaint or application of any Owner or Tenant of any Salmon Fishing, examine and inspect the several Fishings included in such district, and shall ascertain and inquire if the several laws and provisions regarding the same are properly observed and executed; and if any such Inspector shall find any of the said laws or any parts or provisions thereof not duly observed and executed, so far as regards fishing within any close time, or fishing in any manner contrary to law or the observance of Saturday's Slap, or the construction, position, regulation or removal of Cruives, Hecks, In-scales, Engines, Machines or Devices, or the height or breadth of any Mill Dam, Dike, Wear, Cauld and other permanent obstruction, or the shutting by Mill Owners and others of the sluices of their Mill Leads, Courses, or Races in manner herein prescribed, such Inspector shall forthwith proceed against the offender or offenders, in the manner and to the effect by the said recited Acts and this Act authorized and directed, and for that purpose it shall be competent for such Inspector to apply summarily to the Sheriff or Sheriff Substitute of the County, in or through or adjoining to which any River, Stream, Estuary, Bay, Firth, Sea Loch or Sea Coast aforesaid shall run, who shall interpose his authority to enforce the observance of the said recited Acts and of this Act as aforesaid, and shall decern not only for the expenses attending such application or complaint, but of all the proceedings and operations which may be necessary for the complete enforcement and fulfilment of such provisions and directions over and above the payment of the penalties hereby imposed.

9.
Expenses of Inspectors.

And be it Enacted, That the Salaries of the Inspectors shall be levied on and paid and borne by the several Proprietors of the Fishings, comprised in the said several districts in the manner hereinafter provided for the payment of the Salaries of Clerks, Water Bailiffs, and other Officers, and the amount thereof shall be fixed by the said Proprietors, subject to the approbation of the Sheriffs, by whom they shall severally be appointed, but in no case exceeding   Pounds; and all Water Bailiffs and other Officers to be appointed under the authority of this Act, shall be under the direction and control of the Inspectors within their several districts, and the expense which shall be incurred in enforcing the laws as hereby directed, or in putting down and preventing illegal Fishing in any of the said districts, shall be borne and paid by the Proprietors of the Fishings within such districts respectively.

10.
Provision as to angling with the Rod.

And be it Enacted, That after the expiration of the period at which the Salmon Fishing of the several Rivers and Streams in Scotland shall respectively close as aforesaid, *Fourteen* clear Days shall be allowed during which it shall be lawful for the Proprietors of the Fishings of such respective Rivers, or of the Tacksmen of such Fishings, where the same shall be in lease, or such Person or Persons as shall be duly authorized by such Proprietors or Tacksmen, by permission in writing, to angle with the Rod for Salmon, Grilse, Sea Trout, or other fish of the Salmon kind; any thing in this Act, or the said recited Act of the ninth year of the reign of his Majesty King GEORGE the Fourth, to the contrary notwithstanding: Provided always, That it shall not be lawful for any Person to sell or expose for sale any Salmon or Grilse, Sea Trout or other Fish of the Salmon kind, which shall be taken by the rod, within such period of *Fourteen* Days respectively, under a penalty of not less than *Five* Pounds or more than *Ten* Pounds for each Salmon or other fish of the Salmon kind so sold or exposed for sale.

11.
Penalty on not returning to the Water Salmon

And be it Enacted, That if any Person angling in close time for Trout shall take any Salmon, or other fish of the Salmon kind, and caught by Anglers in close time.

shall fail forthwith to return the same to the water, such Person shall forfeit and pay a penalty not exceeding *Five* Pounds for each Fish so taken and not returned to the water, to be levied and applied as penalties are by the said last-recited Act directed to be levied and applied.

12.

Meetings of Proprietors to assess themselves for Expenses

And be it Enacted, That it shall be lawful, in Scotland, for any *Two* Proprietors of Salmon Fisheries in any River, Stream, Lake, Water or Estuary communicating therewith, from time to time to call Meetings of all the other Proprietors of Salmon Fisheries in such River, Stream, Lake, Water or Estuary, or on the Sea-coast as aforesaid, by *Two* several Advertisements in any Newspaper published in the County where such Meeting is to be held, or if no Newspaper be there published, then in any Newspaper published in any adjoining County, and also in one Edinburgh Newspaper at least *Fourteen* Days before such Meeting shall be held; and at such Meetings, in order that the value of such Fishings may be ascertained, all the Proprietors shall produce the Tacks or Rentals of their Fishings; and at such Meetings it shall be lawful for the Majority of Proprietors in number and value attending, or represented, if absent, by their Factors, or by any other Proprietor present, holding a written mandate to act for them, to assess the whole Proprietors of Salmon Fishings in such River, Stream, Lake, Water or Estuary, Bay, Firth or Sea Loch, and on the Sea Coast as aforesaid, in such sum or sums as they shall think necessary and fit, rateably, according to the real Rents of their respective Fisheries for the preceding year, for the purpose of enforcing this Act, and other the Acts and Laws regulating or relating to Salmon Fisheries; and if any Proprietor shall fail to produce at such Meetings the Rental of such of his Fishings as may be let to Lessees or Tenants, or a just estimate of the value of such of his Fishings as may be in his own natural possession, or may be unlet, it shall be lawful for such Meeting to assess such Proprietor, failing as aforesaid, according to the best of their knowledge or belief of the value of the Fishings belonging to such Proprietor; and it shall be lawful for such Meetings to appoint, and out of the assessments to be so raised, to pay Clerks, Water Bailiffs and other Officers, as they shall think fit; and to offer and give Rewards for the prevention of the destruction of Salmon, or other fish of the Salmon kind, and Salmon Spawn or Fry; and all such assessments shall be recoverable in the Sheriff's Court, at the instance of any Inspector or of any Clerk or other Person authorized by such Meeting, in the same manner and under the same provisions and regulations as small debts are now recovered, under an Act passed in the sixth year of the reign of his late Majesty, intituled, " An Act for the more easy Recovery of Small Debts in the Sheriff Courts in Scotland," and this, notwithstanding the amount of such assessment shall exceed *Eight* Pounds.

And

13. Saving recited Acts.

And be it Enacted, That the said recited Acts, and all the powers and provisions thereof, shall remain in full force and effect, excepting in so far as the same or any of them are hereby altered, repealed, or amended.

14. Act may be altered.

And be it Enacted, That this Act may be varied, amended or repealed by any Act or Acts to be passed in the present Session of Parliament.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

SHOWING the PERIODS of the CLOSE TIME to be observed within the several Districts following, respectively; videlicet,

FIRST DISTRICT:

From Duncansbayhead, in Caithness, to Tarbet Ness, in the county of Ross, comprising all the rivers, streams, lakes, waters, estuaries and sea coast situate between these two points, from the *Twenty-fifth* day of August to the *Fourteenth* day of January, both days inclusive.

SECOND DISTRICT:

From Tarbet Ness aforesaid to Fort George Point, in the county of Nairn, including the Beaulie Frith and the Rivers connected therewith, except the River Ness, from the *Twentieth* day of August to the *First* day of January, both days inclusive; and for the said River Ness from the *Twenty-sixth* day of August to the *First* day of December, both days inclusive.

THIRD DISTRICT:

From Fort George Point aforesaid to the Knockhead of Cullen, in the county of Banff, from the *First* day of September to the *Fourteenth* day of January, both days inclusive.

FOURTH DISTRICT:

From the Knockhead of Cullen aforesaid to Trouphead, in the county of Banff, from the *Fourteenth* day of September to the *Thirty-first* day of January, both days inclusive.

FIFTH DISTRICT:

From Trouphead aforesaid to Dunnottar Castle, in the county of Kincardine, from the *First* day of September to the *Fourteenth* day of January, both days inclusive.

SIXTH DISTRICT:

From Dunnottar Castle aforesaid to the Redhead, in the county of Forfar, from the *Fourteenth* day of September to the *last* day of January, both days inclusive.

SEVENTH DISTRICT:

From the Redhead aforesaid to Fife Ness, from the *Twenty-fifth* day of August to the *Fifteenth* day of December, both days inclusive.

EIGHTH DISTRICT:

From Fife Ness aforesaid to Berwick Bounds, from the *Twenty-fifth* day of August to the *Fifteenth* day of December, both days inclusive.

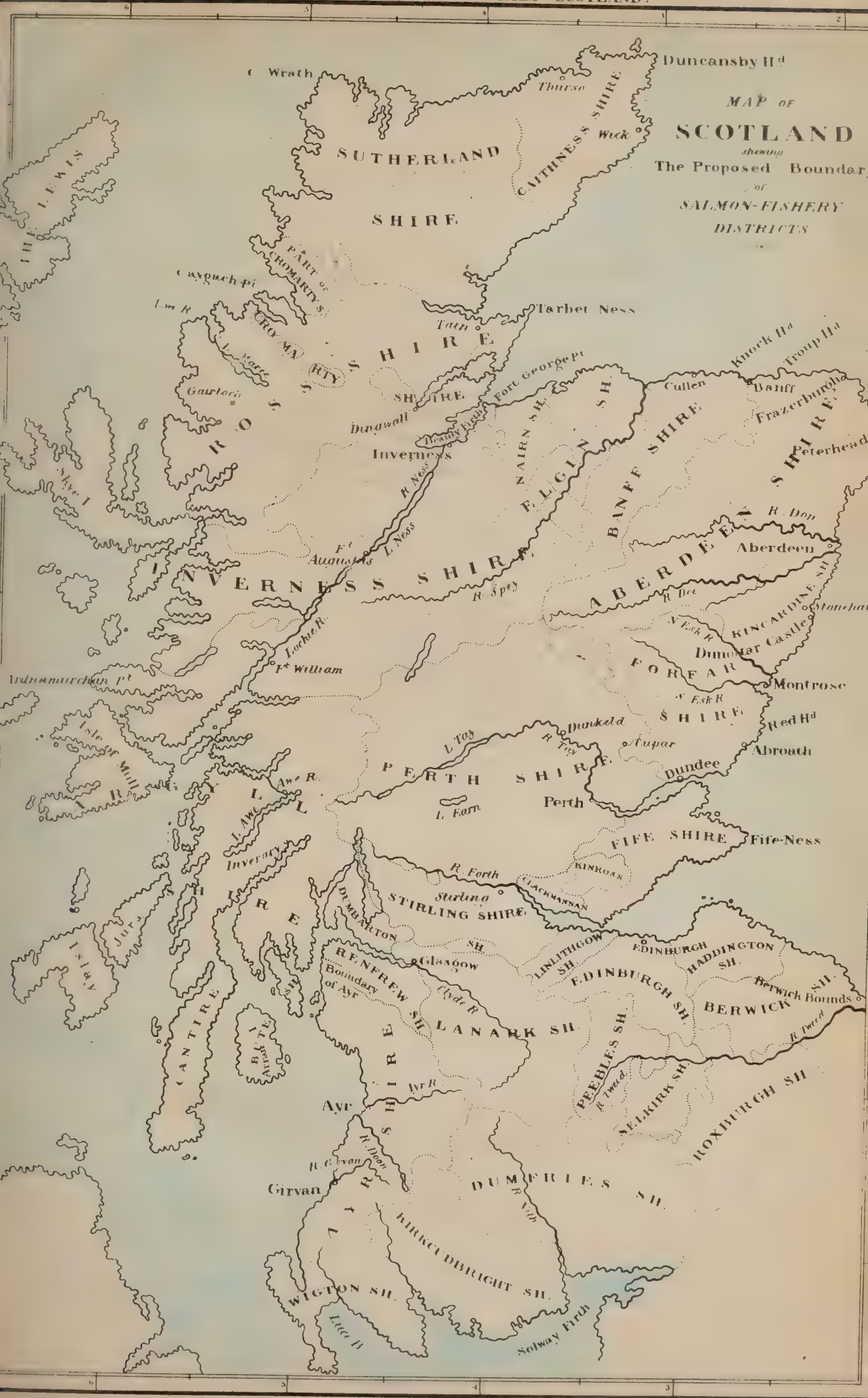
NINTH DISTRICT:

From the confines of the Solway Frith to the Northern Boundary of the county of Ayr, from the *Fourteenth* day of September to the *Thirty-first* day of January, both days inclusive.

TENTH DISTRICT:

From the Northern Boundary of the county of Ayr to Ardnamurchan Point, in the county of Argyle, including all Western and other Islands situated within the parallels of the said two points, from the *First* day of September to the *Thirty-first* day of January, both days inclusive.

REPORT on SALMON FISHERIES - SCOTLAND.



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Eleventh District:

From Ardnamurchan Head aforesaid to the Point of the Coygach, in the county of Ross, with all the Western Islands situated within the parallels of these two points, from the *First* day of September to the *Fifteenth* day of January, both days inclusive.

Twelfth District:

From the Point of Coygach aforesaid to Duncansbayhead first hereinbefore mentioned, including "the Lewis," from the *Twelfth* day of August to the *Thirtieth* day of November, both days inclusive.

SCHEDULE (B.)

Sheriffs, by whom the several Inspectors to be appointed under this Act shall be named.

Districts 1 & 12.—The Sheriff of Sutherland.
" - 2.—The Sheriff of Inverness.
" 3 & 4.—The Sheriff of Banff.
" - 5.—The Sheriff of Aberdeen.
" - 6.—The Sheriff of Kincardine.
" - 7.—The Sheriff of Perth.
" - 8.—The Sheriff of Stirling.
" - 9.—The Sheriff of Ayr.
" - 10.—The Sheriff of Renfrew for the River and Firth of Clyde, extending from the confines of the county of Renfrew on the South, and the confines of the county of Dumbarton on the North, including all the fishings of the said River; and also the Rivers and Lakes connected therewith.
The Sheriff of Argyle, from the confines of the counties of Dumbarton and Argyle to the Point of Ardnamurchan.
" - 11.—The Sheriff of Ross.

Salmon Fisheries (Scotland.)

A

B I L L

To amend an Act of the Ninth Year of his late Majesty King George the Fourth, for the Preservation of the Salmon Fisheries in Scotland.

(Prepared and brought in by
Mr. Patrick Stewart and Mr. Loch.)

Ordered, by The House of Commons, *to be Printed,*
26 *February* 1836.

56.

A

B I L L

To amend an Act of the Ninth Year of his late Majesty King George the Fourth, for the Preservation of the Salmon Fisheries in Scotland.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

WHEREAS an Act was passed in the Parliament of Scotland, in the second Parliament of King James the First, in the year One thousand four hundred and Twenty-four, whereby it was forbidden that any Salmon be slain from the Feast of the Assumption of Our Lady until the Feast of Saint Andrew in Winter: Preamble:

And whereas sundry other Acts were made and passed at divers times by the Parliament of Scotland for the Preservation of Salmon, which were ratified and confirmed by an Act passed by the said Parliament in the year One thousand six hundred and Ninety-six, intituled, "Act against Killers of Black Fish, and Destroyers of the Fry and Smolts of Salmon:"

And whereas an Act was passed in the ninth year of the reign of his Majesty King George the Fourth, intituled, "An Act for the Preservation of the Salmon Fisheries in Scotland," whereby the said first recited Act was repealed: 9 Geo. 4. c. 39.

And whereas the said Acts have been found inadequate to the purposes for which they were passed, inasmuch as it is found that one Close time is not suitable for all the Salmon Fishings and Rivers throughout Scotland, and it is expedient that the same should therefore and in other respects be altered, modified and amended;

1.
No Salmon Fishings during Close times specified in Schedule (A.)

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the day of in the year no Salmon, Grilse, Sea Trout or other fish of the Salmon kind, shall be taken in or from any River, Stream, Lake, Water, or any Estuary, Bay, Firth or Sea Loch whatsoever in Scotland, or on the Sea Coast thereof, during the several and respective periods mentioned and contained in the Schedule (A.) to this Act annexed; and the several periods therein mentioned and contained shall be held to be the Close time for each of the Rivers, Streams, Lakes, Waters, Estuaries, Bays, Firths, Sea Lochs or Sea Coast comprised in the several districts described in the said Schedule.

2.
For the observance of Saturday's Slap.

AND whereas by the Acts of the Parliament of Scotland various provisions are enacted for the regulation of Cruives, and in particular for the observance of the Saturday's Slap; BE it Enacted, That without prejudice to the existing laws in that behalf regarding Cruives, it shall not be lawful to take any Salmon or fish of the Salmon kind in or by any Engine, Machine or Device of any kind or description whatever used or employed in the taking of Salmon or other fish of the Salmon kind in any River, Stream, Estuary, Bay, Firth or Sea Loch, or Sea Coast aforesaid, between *Twelve* of the clock of the night of Saturday and *Twelve* of the clock of the night of Sunday, but all such Cruives, Engines, Machines or Devices shall, during the periods prescribed for the observance of the Saturday's Slap in such Cruives, Engines, Machines or Devices respectively, be so opened or removed to the full extent required by the said Acts or this Act or any of them, as that an ample space shall be made and secured for the free passage of Salmon, according to the true intent and meaning of the said Acts of the Scottish Parliament and of the said recited Act of the ninth year of his late Majesty and of this Act; and any Person owning or renting or using any such Cruive, Engine, Machine or Device, and failing so to open or remove the same, and any Person using any means, device or contrivance to prevent the free passage through such Cruive, Engine, Machine or Device, or in any way or by any means wilfully frightening or scaring any Salmon or fish of the Salmon kind from passing through such Cruive, Engine, Machine or Device, and any Person taking therein any Salmon or fish of the Salmon kind during the aforesaid time, shall for every such offence forfeit and pay a sum not less than *Twenty* Pounds or more than *Thirty* Pounds: Provided always, That in cases in which the penalty prosecuted for shall be sought in respect of non-observance of the Saturday's Slap, in bag-net and stake-net fishings upon the Sea Coast, such penalty shall not be exigible where it shall be proved to the satisfaction of the Judge trying such case, that such non-observance was occasioned by storm or stress of weather, or other the like unavoidable hinderance or prevention.

3. For the regulation of Cruives.

And be it Enacted, That every Cruive-box shall be placed in the part of the River or Stream to which the Salmon or fish of the Salmon kind resort, in seeking a passage up such River or Stream; and no Cruive-dike shall be higher than *One Foot and a Half* above the surface of the water in which the same is placed, at the average height of such water when not in flood; and every Cruive-box shall be so constructed as that the sole or bottom thereof shall be level with the bed or channel of the River, and present no obstruction or obstacle to Salmon or fish of the Salmon kind passing into such Cruive; and where it is necessary to place such Cruive-box upon stones, such stones shall be so sunk or bedded in the bed or channel of the River as that the surface of such stone shall be level with such bed or channel; and the in-scales of every Cruive-box shall be so constructed as that the points of the bars thereof shall not approach nearer to each other than *Three* Inches, and that such in-scales shall, during the time of fishing, be moveable and easily pushed back by Salmon or fish of the Salmon kind seeking to pass into the Cruive-box; and during Close time, or during the Saturday's Slap, such in-scales shall either be wholly taken out or so fixed back as that they shall present no obstruction or obstacle whatever to Salmon or fish of the Salmon kind passing into such Cruive-box, and the bars of the hecks of such Cruive-boxes shall be rungs of a cylindrical shape, *One Inch and a Half* in diameter, and *Four Inches and a Half* in circumference, and shall be placed perpendicularly at intervals of not less than *Three* Inches from rung to rung, and such hecks shall, when the Cruive-box is opened for the Saturday's Slap, be either entirely removed and taken out, or so opened or fastened back as that the space required by law shall be completely free and clear; and any Person placing or constructing any Cruive or any Cruive-box or room or in-scales or hecks contrary to the provisions of this Act, or failing to remove or open or fasten back such in-scales, or remove such hecks, in manner hereby directed and required, and any Person using any plan, contrivance or device for scaring the fish, or for obstructing their free passage into such Cruive-boxes or through the same, when they ought, according to law, to be open, shall forfeit and pay a sum of not less than *Ten* Pounds, or more than *Twenty* Pounds, for such offence, besides being obliged forthwith to place and construct such Cruive or Cruive-box or room, in-scales or hecks, and to remove or fasten back such in-scales and hecks, in manner hereby directed, under a penalty of *Five* Pounds daily after the service upon such Person of any complaint to the Sheriff against such Person, as long as the provisions in that behalf herein contained shall not be fulfilled and carried into effect.

4. Not to apply to Rivers owned by one Proprietor.

Provided always, and be it Enacted, That nothing herein contained in relation to the placing, constructing and regulating any Cruive, Cruive-box or room, in-scales or hecks, shall apply or be deemed or construed to apply to any River, the right to the Salmon Fishing whereof is vested in one proprietor only.

5. Against placing fixed Engines in the mouths of Rivers.

And be it Enacted, That it shall not be lawful to place any fixed Engine, Net, Machine or Device, in or across the mouth of any River as to prevent the run of Salmon or fish of the Salmon kind up such River, and any person so placing any such fixed Engine, Net, Machine or Device shall be subject for every such offence to a penalty of not less than *Twenty* Pounds or more than *Thirty* Pounds; and upon complaint to the Sheriff, at the instance of any Proprietor of Salmon Fishings in such River, that any such fixed Engine, Net, Machine or Device is so placed contrary to the intent and meaning of this Act, it shall be competent and lawful to the Sheriff and he is hereby authorized and required to cite the party or parties complained of summarily to appear before him on the matter of such complaint, and to hear the parties thereupon vivâ voce; and if upon such hearing and upon view and inspection, if needful, of the subject matter of such complaint, either by the Sheriff or by the Inspector of the District, or such other Person or Persons as the Sheriff may appoint for that purpose, and upon report in such case made thereupon to the Sheriff, he shall be satisfied that such complaint is well founded, he shall, besides decerning for the penalty aforesaid, give orders for the removal or destruction forthwith of such fixed Engine, Net, Machine or Device at the expense of the party placing the same, against whom also he shall decern for the full costs of the complaint and proceedings.

6. Regulation of Sluices of Mill Leads.

And be it Enacted, That the Owner or Tenant of every Mill occupying the same shall be obliged, when the Mill is not at work and after the Dams and Reservoirs for the use of the Mill (where there are any such) are filled with water, to keep shut the Sluice or Sluices of the Mill Lead, Course or Race of such Mill, so that the whole water of the River or Stream shall during such time pass down the bed or channel of such River or Stream, and no part thereof into such Lead, Course or Race, under a penalty, to be paid by the Person offending, of not less than *Five* Pounds, or more than *Ten* Pounds, for every such offence: Provided always, That nothing in this Act contained shall affect any question touching the rights of any party to the use of any such Lead, Course, Race, Dam or Reservoir.

7. For the removal of Dams and Obstructions.

And be it Enacted, That from and after the said day of all Mill Dams, Dikes, Wears, Caulds and other permanent obstructions in any River, Stream or Water aforesaid, to the run of Fish

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Fish up such River, Stream or Water, shall be so altered and constructed as to permit the free run of Fish over or through such Mill Dams, Dikes, Wears, Caulds and permanent obstructions in the main Stream, in the ordinary or mean state of such River, Stream or Water, or the Proprietor or Occupier of every such Dam, Dike, Wear, Cauld or obstruction, shall construct and place at such Dam, Dike, Wear, Cauld or obstruction such an escape or stair as will enable Salmon or fish of the Salmon kind freely and easily to ascend such Dam, Dike, Wear, Cauld or obstruction in the ordinary or mean state of such River, Stream or Water: Provided always, That no such alteration, escape or stair shall prejudice the going of the Mills situate upon any such River, Stream or Water; and in case the Proprietor or Occupier of any such Mill Dam, Dike, Wear, Cauld or other permanent obstruction, shall neglect so to alter or construct the same, or to construct and place such escape or stair after a requisition in writing made to such Proprietor or Occupier to that effect, or left at his or her usual or last place of residence, it shall be lawful to the Inspector to be appointed as hereinafter directed, upon the information of any Proprietor of Salmon Fishings in any such River as aforesaid, to examine such Mill Dam, Dike, Wear, Cauld or other obstruction, and if needful for the free passage of Fish as aforesaid, to order and direct such alteration to be made thereon at the expense of the Proprietor or Occupier thereof, or such escape or stair to be constructed and placed at the joint expense of such Proprietor or Occupier, and of the Proprietors of the Salmon Fishings on such River, Stream or Water, as may with the least possible injury to such Proprietor or Occupier of such Dam, Dike, Wear, Cauld or obstruction effect the object intended by this Act; and such expense may be levied and recovered in the like manner as is herein directed regarding the levying and recovering the penalties and forfeitures and assessments hereby imposed.

8.
No liquids or refuse of Gas Manufactories to be suffered to run into Rivers.

And be it Enacted, That if any Gas Light Company or other Person or Persons manufacturing Gas, either for public sale or private use, shall at any time empty, drain or convey, or cause or suffer to be emptied, drained or conveyed, or to run or flow any washings or other waste liquids, or any noisome or offensive liquids, substances or things whatsoever arising or produced in the Gas Works of such Company or Person or Persons, or in the manufacture or process of making Gas by them or any of them, into any River, Stream, Lake, Water, Estuary, Bay, Firth or Sea Loch, to which Salmon or fish of the Salmon kind resort, or into any Stream, Aqueduct, Drain or Sewer flowing into or communicating with any such River, Stream, Lake, Water, Estuary, Bay, Firth or Sea Loch, then and in every such case such Company or Person or Persons shall forfeit and pay for every such offence a penalty of not less than *Twenty* Pounds or exceeding *Thirty* Pounds, over and above the sum of *Five* Pounds daily, as long as such washings, liquids, substances or things shall be caused or permitted so to flow after notice given to such Company, Person or Persons, or citation by the Sheriff on a complaint against such Company, Person or Persons, by or at the instance of any Proprietor of Salmon Fishings in any such River, Stream, Lake, Water, Estuary, Bay, Firth or Sea Loch into which such washings, liquids, substances or things are so caused or permitted to flow.

9. Inspector may examine Cruives, &c.

And be it Enacted, That it shall be lawful for any Owner or any Tenant of any Salmon Fishing in any River, and for the Inspector, Water Bailiffs and other Officers to be appointed in manner hereinafter authorized and directed, and they are hereby empowered to inspect and examine any Cruive, Engine, Machine or Device, or any Mill Dam, Dike, Wear, Cauld and other permanent obstruction in any River, or any Sluice, Mill Lead, Course or Race, for the purpose of ascertaining the construction and position of any such Cruive, Engine, Machine or Device, and whether such Mill Dam, Dike, Wear, Cauld or obstruction, or such Sluice, Mill Lead, Course or Run be regulated and conducted according to the directions hereby given, and for the ends and purposes hereby specified; and in case it be needful, to apply summarily to the Sheriff or Sheriff Substitute of the District for aid, which such Sheriff or Sheriff Substitute is hereby authorized and required to grant in enforcing the purposes and provisions of this Act.

10. Appointment of Inspectors.

And be it Enacted, That for the better carrying into execution and enforcing the provisions of the said Acts and of this Act, it shall be competent for the Sheriff of any County specified in the Schedule (B.) to this Act annexed, upon an application to him in writing by *Six* Proprietors of Salmon Fishings within any of the districts aforesaid situated in his County, from time to time to appoint an Inspector or Inspectors of the Fishings of such District for the purposes after mentioned.

11. Duties of Inspectors.

And be it Enacted, That all Inspectors so to be appointed, shall respectively within his or their districts from time to time and at all times, upon the complaint or application of any Owner or Tenant of any Salmon Fishing, examine and inspect the several Fishings included in such district, and shall ascertain and inquire if the several laws and provisions regarding the same are properly observed and executed; and if any such Inspector shall find any of the said laws or any parts or provisions thereof not duly observed and executed, so far as regards fishing within any Close time, or fishing in any manner contrary to law or the observance of Saturday's Slap, or the construction, position, regulation

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gulation or removal of Cruives, Hecks, In-scales, Engines, Machines or Devices, or the height or breadth of any Mill Dam, Dike, Wear, Cauld and other permanent obstruction, or Escape or Stair, or the shutting by Mill Owners and others of the sluices of their Mill Leads, Courses or Races in manner herein prescribed, such Inspector shall forthwith proceed against the offender or offenders, in the manner and to the effect by the said recited Acts and this Act authorized and directed, and for that purpose it shall be competent for such Inspector to apply summarily to the Sheriff or Sheriff Substitute of the County, in or through or adjoining to which any River, Stream Estuary, Bay, Firth, Sea Loch or Sea Coast aforesaid shall run, who shall interpose his authority to enforce the observance of the said recited Acts and of this Act as aforesaid, and shall decern not only for the expenses attending such application or complaint, but of all the proceedings and operations which may be necessary for the complete enforcement and fulfilment of such provisions and directions, over and above the payment of the penalties hereby imposed.

12.
Expenses of Inspectors.

And be it Enacted, That the Salaries of the Inspectors shall be levied on and paid and borne by the several Proprietors of the Fishings comprised in the said several districts in the manner hereinafter provided for the payment of the salaries of Clerks, Water Bailiffs and other Officers, and the amount thereof shall be fixed by the said Proprietors, subject to the approbation of the Sheriffs, by whom they shall severally be appointed, but in no case exceeding Pounds; and all Water Bailiffs and other Officers to be appointed under the authority of this Act, shall be under the direction and control of the Inspectors within their several districts, and the expense which shall be incurred in enforcing the laws as hereby directed, or in putting down and preventing illegal Fishing in any of the said districts, shall be borne and paid by the Proprietors of the Fishings within such districts respectively.

13.
Provision as to angling with the Rod.

And be it Enacted, That after the expiration of the period at which the Salmon Fishing of the several Rivers and Streams in Scotland shall respectively close as aforesaid, *Fourteen* clear Days shall be allowed during which it shall be lawful for the Proprietors of the Fishings of such respective Rivers, or of the Tacksmen of such Fishings, where the same shall be in lease, or such Person or Persons as shall be duly authorized by such Proprietors or Tacksmen, by permission in writing, to angle with the Rod for Salmon, Grilse, Sea Trout, or other fish of the Salmon kind; any thing in this Act, or the said recited Act of the ninth year of the reign of his Majesty King GEORGE the Fourth, or any other Act or Acts to the contrary notwithstanding: Provided always, That it shall not be lawful for any Person to sell or expose for sale any Salmon or Grilse, Sea Trout

A 4

or other fish of the Salmon kind, which shall be taken by the Rod, within such period of *Fourteen* Days respectively, under a penalty of not less than *Five* Pounds or more than *Ten* Pounds for each Salmon or other fish of the Salmon kind so sold or exposed for sale, to be recovered, at the instance of the Inspector of the District, or of any Proprietor or Tacksman of Salmon Fishings in the River, Stream or Water in which the Salmon or fish of the Salmon kind so sold was taken or otherwise, according to law.

14.
Penalty on not returning to the Water Salmon caught by Anglers in Close time.

And be it Enacted, That if any Person angling in Close time for Trout shall take any Salmon, or other fish of the Salmon kind, and shall fail forthwith to return the same to the water, such person shall forfeit and pay a penalty not exceeding *Five* Pounds for each Fish so taken and not returned to the water, to be levied and applied as penalties are by the said last-recited Act directed to be levied and applied.

15.
Meetings of Proprietors to assess themselves for Expenses.

And be it Enacted, That it shall be lawful for any *Two* Proprietors of Salmon Fisheries in any River, Stream, Lake, Water or Estuary communicating therewith, from time to time to call Meetings of all the other Proprietors of Salmon Fisheries in such River, Stream, Lake, Water or Estuary, or on the Sea-coast within the district for which such Meeting is called, by *Two* several advertisements in any Newspaper published in the County where such Meeting is to be held, or if no Newspaper be there published, then in any Newspaper published in any adjoining County, and also in one Edinburgh Newspaper at least *Fourteen* Days before such Meeting shall be held; and at such Meetings, in order that the value of such Fishings may be ascertained, all the Proprietors shall produce the Tacks or Rentals of their Fishings; and at such Meetings it shall be lawful for the majority of Proprietors in number and value attending, or represented, if absent, by their Factors, or by any other Proprietor present, holding a written mandate to act for them, to assess the whole Proprietors of Salmon Fishings in such River, Stream, Lake, Water or Estuary, Bay, Firth or Sea Loch, and on the Sea-coast as aforesaid, in such sum or sums as they shall think necessary and fit, rateably according to the real rents of their respective Fisheries for the preceding year, for the purpose of enforcing this Act, and other the Acts and Laws regulating or relating to Salmon Fisheries; and if any Proprietor shall fail to produce at such Meetings the rental of such of his Fishings as may be let to Lessees or Tenants, or a just estimate of the value of such of his Fishings as may be in his own natural possession, or may be unlet, it shall be lawful for such Meeting to assess such Proprietor, failing as aforesaid, according to the best of their knowledge or belief of the value of the Fishings belonging to such Proprietor; and it shall be lawful for such Meetings to appoint, and out of the assessments to be so raised, to pay Clerks, Water Bailiffs and other officers, as they shall think fit; and to offer and give Rewards for the prevention of the destruction of Salmon or other fish of the Salmon kind, and Salmon Spawn or Fry; and all such assessments shall be recoverable in the Sheriff Court, at the instance of any Inspector or of any Clerk or other Person authorized by such Meeting, in the same manner and under the same provisions and regulations as small debts are now recovered, under an Act passed in the sixth year of the reign of his late Majesty, intituled, "An Act for the more easy Recovery of Small Debts in the Sheriff Courts in Scotland," and this, notwithstanding the amount of such assessment shall exceed *Eight* Pounds.

16. **Saving recited Acts.**

And be it Enacted, That the said recited Acts, and all the powers and provisions thereof, shall remain in full force and effect, excepting in so far as the same or any of them are hereby altered, repealed or amended.

17. **Act may be altered.**

And be it Enacted, That this Act may be varied, amended or repealed by any Act or Acts to be passed in the present Session of Parliament.

SCHEDULES to which this Act refers.

SCHEDULE (A.)

SHOWING the PERIODS of the CLOSE TIME to be observed within the several Districts following, respectively; videlicet,

FIRST DISTRICT:

From Duncansbayhead, in Caithness, to Tarbet Ness, in the county of Ross, comprising all the Rivers, Streams, Lakes, Waters, Estuaries and Sea-coast situate between these two points, from the *Twentieth* day of *August* to the *Fourteenth* day of *January,* both days inclusive.

SECOND DISTRICT:

From Tarbet Ness aforesaid to Fort George Point, in the county of Nairn, including the Beaulie Frith and the Rivers connected therewith, except the River Ness, from the *Twentieth* day of *August* to the *Sixth* day of *January,* both days inclusive; and for the said River Ness from the *Fourteenth* day of *July* to the *First* day of *December,* both days inclusive.

THIRD DISTRICT:

From Fort George Point aforesaid to the Knockhead of Cullen, in the county of Banff, from the *First* day of *September* to the *Fourteenth* day of *January,* both days inclusive.

FOURTH DISTRICT:

From the Knockhead of Cullen aforesaid to Trouphead, in the county of Banff, from the *Fourteenth* day of *September* to the *Thirty-first* day of *January,* both days inclusive.

FIFTH DISTRICT:

From Trouphead aforesaid to Dunnottar Castle, in the county of Kincardine, from the *First* day of *September* to the *Fourteenth* day of *January,* both days inclusive.

SIXTH DISTRICT:

From Dunnottar Castle aforesaid to the Redhead, in the county of Forfar, from the *Fourteenth* day of *September* to the *last* day of *January,* both days inclusive.

SEVENTH DISTRICT:

From the Redhead aforesaid to Fife Ness, from the *Twenty-ninth* day of *July* to the *Fifteenth* day of *December,* both days inclusive.

EIGHTH DISTRICT:

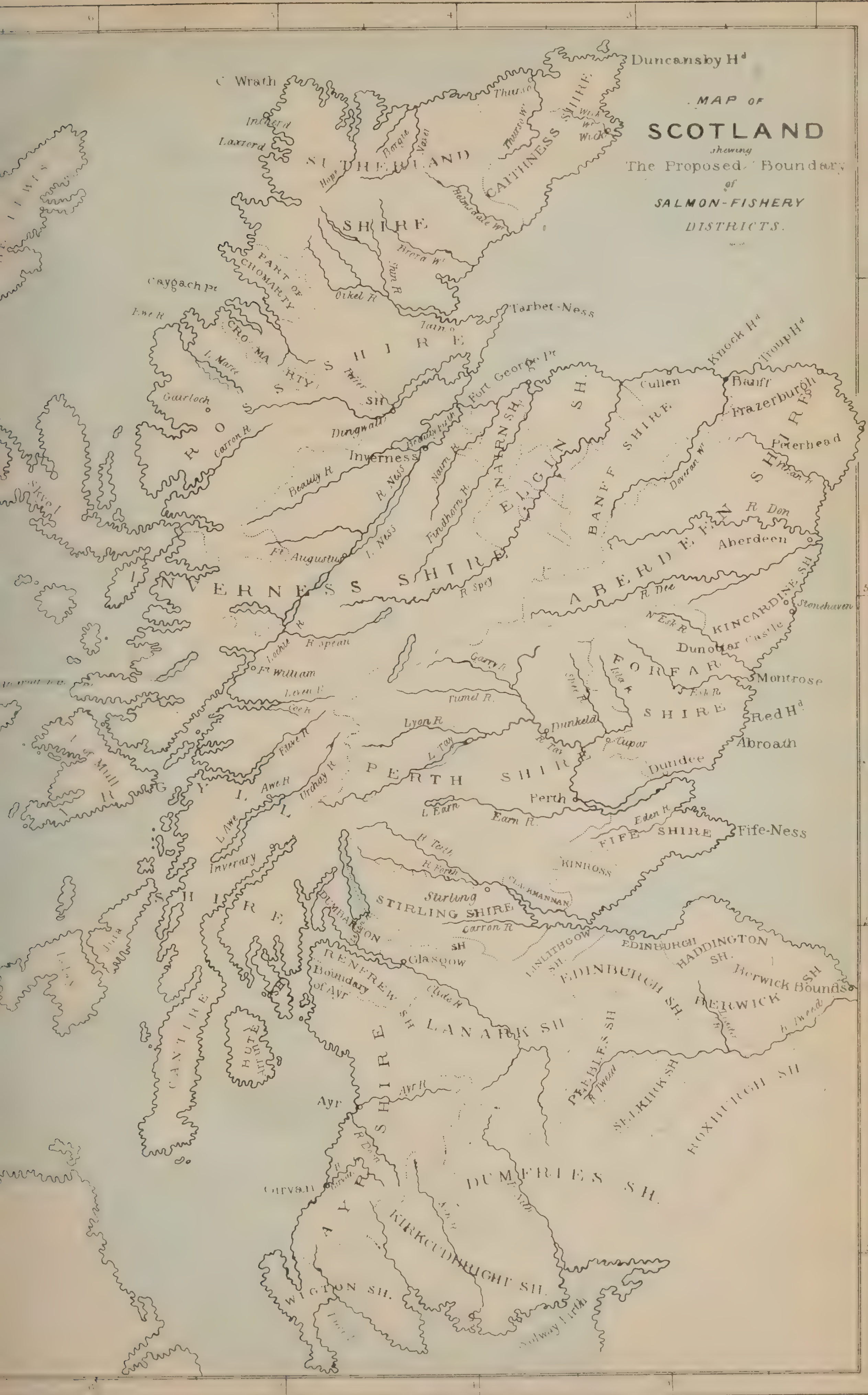
From Fife Ness aforesaid to Berwick Bounds, from the *Twenty-ninth* day of *July* to the *Fifteenth* day of *December,* both days inclusive.

NINTH DISTRICT:

From the confines of the Solway Frith to the Northern Boundary of the county of Ayr, from the *Thirtieth* day of *September* to the *Sixteenth* day of *February,* both days inclusive.

TENTH

BILL FOR SALMON FISHERIES - SCOTLAND - 1836.



MAP of
SCOTLAND
shewing
The Proposed Boundary
of
SALMON-FISHERY
DISTRICTS.

TENTH DISTRICT:

From the Northern Boundary of the county of Ayr to Ardnamurchan Point, in the county of Argyle, including all Western and other Islands situated within the parallels of the said two points, from the *Fourteenth* day of *September* to the *Thirty-first* day of *January*, both days inclusive.

ELEVENTH DISTRICT:

From Ardnamurchan Head aforesaid to the Point of the Coygach, in the county of Ross, with all the Western Islands situated within the parallels of these two Points, from the *First* day of *September* to the *Fifteenth* day of *January*, both days inclusive.

TWELFTH DISTRICT:

From the Point of Coygach aforesaid to Duncansbayhead first hereinbefore mentioned, from the *Twentieth* day of *July* to the *Sixth* day of *December*, both days inclusive; and for "the Lewis," from the *Thirtieth* day of *September* to the *Sixteenth* day of *February*, both days inclusive.

SCHEDULE (B.)

SHERIFFS by whom the several INSPECTORS to be appointed under this Act shall be named.

Districts 1 & 12.—The Sheriff of Sutherland.
„ - 2.—The Sheriff of Inverness.
„ 3 & 4.—The Sheriff of Banff.
„ - 5.—The Sheriff of Aberdeen.
„ - 6.—The Sheriff of Kincardine.
„ - 7.—The Sheriff of Perth.
„ - 8.—The Sheriff of Stirling.
„ - 9.—The Sheriff of Ayr.
„ - 10.—The Sheriff of Renfrew for the River and Firth of Clyde, extending from the confines of the county of Renfrew on the South, and the confines of the county of Dumbarton on the North, including all the Fishings of the said River; and also the Rivers and Lakes connected therewith.
The Sheriff of Argyle, from the confines of the counties of Dumbarton and Argyle to the Point of Ardnamurchan.
„ - 11.—The Sheriff of Ross.

Salmon Fisheries (Scotland.)

A

BILL

To amend an Act of the Ninth Year of his late Majesty King George the Fourth, for the Preservation of the Salmon Fisheries in Scotland.

(*Prepared and brought in by*
Mr. Patrick Stewart and Mr. Loch.)

Ordered, by The House of Commons, *to be Printed,*
13 *August* 1836.

561.

A

B I L L

To amend and regulate the Law of *Scotland* as to Erasures in Instruments of Sasine, and of Resignation ad remanentiam.

Preamble.

WHEREAS an Act of the Parliament of *Scotland*, passed in the year One thousand six hundred and Seventeen, intituled, "Anent the Registration of Reversions, Seisins and other Writs," for the purpose of establishing certain Public Registers, in which the various sorts of writings affecting Heritable Property therein enumerated or referred were to be made patent to the Lieges; and by two other Acts of the Parliament of *Scotland*, passed in the year One thousand six hundred and Sixty-nine and One thousand six hundred and Eighty-one, the provisions in the foresaid Act are extended to Instruments of Resignation ad remanentiam and to Writs affecting Heritable Property within Royal Burghs:

And whereas various questions have arisen as to the validity of Instruments of Sasine and Resignation ad remanentiam recorded in such Registers, founded on alleged Erasures in the said Instruments not patent to the Lieges, nor appearing on the record thereof, whereby a want of confidence in the security of the Land Rights of *Scotland* has been produced, which ought to be removed;

1. No Challenge of Instruments of Sasine or Resignation ad remanentiam, subsequent to Registration, on account of Erasures.

Be it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT no Challenge of any Instrument of Sasine or Resignation ad remanentiam shall hereafter receive effect, either by reduction or exception, on the ground that any part of the said Instrument is written on an erasure or by interlineation, unless it shall be averred and proved that such Instrument has been altered subsequently to its being presented for Registration, and that the record thereof is not conformable to the Instrument so presented: Provided always, That nothing herein contained shall extend or be construed to extend to Instruments of Sasine or of Resignation and Sasine propriis manibus: Provided always, That where any feudal Title of Property or Title in security has been completed in order to remedy or supply defects arising from Erasures in Instruments of Sasine, the validity of the said Titles shall not be affected by any thing herein contained.

Not to affect validity of Titles completed to remedy defects arising from Erasures in Instruments of Sasine.

2.
Act may be altered during this Session.

And be it Enacted, That this Act may be altered, amended or repealed by any Act to be passed during the present Session of Parliament.

Instruments of Sasine (Scotland.)

A

BILL

To amend and regulate the Law of *Scotland* as to Erasures in Instruments of Sasine, and of Resignation ad remanentiam.

(Prepared and brought in by
The Lord Advocate, Mr. Attorney General and
Mr. Robert Steuart.)

Ordered, by The House of Commons, *to be Printed,*
26 *February* 1836.

60.

A

BILL,

INTITULED,

AN ACT to facilitate the Conveyance of Sites for School Rooms.

[Note.—*The Figures in the Margin denote the Number of Presses in the Ingrossment.*]

Preamble.

1 WHEREAS it is expedient to promote the Education of
poor Children in the principles of true Religion and useful
Knowledge, and to afford additional facilities for the erection of School
Rooms to be used for that purpose; BE it Enacted, by The KING's
most Excellent Majesty, by and with the Advice and Consent of the
Lords Spiritual and Temporal, and Commons, in this present Parliament
assembled, and by the Authority of the same, THAT from and after
the passing of this Act it shall be lawful for the Lord or Lady of any
Manor to convey to the Incumbent and Churchwardens of any parish
in which a School for the education of poor Children is intended to be
erected, or to the Trustees of any such School in any parish or extra-parochial
place, so much of the Common or Waste Ground in any such
parish or extra-parochial place as may be required for the site of such
School, and of a House or Houses for the master or mistress of such
School, not exceeding in the whole One-half of a statute Acre; and the
conveyance of such part of the Common or Waste Grounds by the
Lord or Lady of the Manor wherein the same shall be situate, shall be
2 a good and sufficient conveyance for the purpose of vesting the fee-simple
and inheritance thereof in the parties to whom the same shall
be conveyed, for the purpose hereinbefore specified, as fully and effectually
as if every person having right of common upon such Common
or Waste Grounds had joined in and executed such conveyance.

1. Lords of Manors may convey any part of Commons or Wastes, not exceeding Half an Acre, as Sites for Poor Schools.

2. Ecclesiastical Bodies, corporate or sole, may convey any portion of their Lands as Sites for Poor Schools, &c.

And be it further Enacted, That it shall be lawful for any Spiritual or Ecclesiastical Body corporate, or Spiritual Person being a Corporation sole, to convey any portion of Land belonging to him in that capacity, not exceeding One-half of a statute Acre, to the Incorporated National Society for promoting the Education of the Poor in the principles of the

Established Church, or to any Trustees to be named by the Bishop of the diocese, for the purpose of erecting thereon a School Room or School Rooms to be used for the education of poor Children in the principles of the Christian Religion, according to the doctrines and discipline of the United Church of *England* and *Ireland*, and also, where it may be required, for the purpose of erecting thereon a House or Houses for the master and mistress of such Schools: Provided always, That in case of any Spiritual Person being a Corporation sole, the consent of the Bishop of the diocese shall be testified by his being a party to the conveyance of such Land; and all such conveyances shall be valid and effectual in law to all intents and purposes.

3.
Provision for School Rooms built on Ecclesiastical Lands before passing of this Act.

And be it further Enacted, That in any case where a School Room or House for a schoolmaster or mistress shall have been built upon the Land belonging to any Spiritual Corporation or person before the passing of this Act, such Spiritual Corporation or person shall have, with respect to the site of such School Room and House, all the powers which are by this Act given to any Spiritual Corporation or person with respect to the conveyance of sites upon which School Rooms or Houses are intended to be built, subject in every case to the provisions in this Act contained as to the consent of the Bishop of the diocese. 3

School Rooms.

A

BILL,

INTITULED,

AN ACT to facilitate the Conveyance of Sites for School Rooms.

Ordered, by The House of Commons, *to be Printed,*
29 *March* 1836.

153.

27 *April* 1836.—6 Will. IV.

A

BILL,

[AS AMENDED BY THE COMMITTEE]

INTITULED,

AN ACT to facilitate the Conveyance of Sites for School Rooms.

[N.B.—*The Clauses marked* (A.) *to* (C.) *were added by the Committee.*]

[Note.—*The Figures in the Margin denote the Number of Presses in the Ingrossment.*]

Preamble.

1 WHEREAS it is expedient to promote the Education of poor Children in the principles of true Religion and useful Knowledge, and to afford additional facilities for the erection of School Rooms to be used for that purpose; BE it Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the passing of this Act it shall be lawful for the Lord or Lady of any Manor, whether seised in fee simple, fee tail or for life, or being a Corporation aggregate or sole, or a feme covert (with the consent of her Husband) or a minor (with the consent of his or her Guardian or Guardians) or an idiot or lunatic (by his or her Committee or Committees) to convey to the Incumbent and Churchwardens of any parish in which a School for the education of poor Children is intended to be erected, or to the Trustees of any such School in any parish or extra-parochial place, so much of the Common or Waste Ground in any such parish or extra-parochial place as may be required for the site of such School, and of a House or Houses for the master or mistress of such School; and the conveyance of such part of the Common or Waste Grounds by the Lord or Lady of the Manor wherein the same shall 2 be situate, shall be a good and sufficient conveyance for the purpose of vesting the fee-simple and inheritance thereof in the parties to whom

I.
Lords of Manors may convey any part of Commons or Wastes, as Sites for Poor Schools.

the same shall be conveyed, for the purpose hereinbefore specified, as fully and effectually as if every person having right of common upon such Common or Waste Grounds had joined in and executed such conveyance.

CLAUSE (A.) All Persons, including those incapacitated by Law, may convey Land for Poor Schools.

And be it further Enacted, That it shall be lawful for all persons being seised in fee-simple, fee-tail or for life, Femes covert (with the consent of their Husbands), Minors (with the consent of their Guardians), and Idiots or Lunatics (by their Committees), to convey any portion of Land of which they may respectively be seised, including Copyhold Land, if the Lord or Lady of the Manor shall consent thereto, in the same manner, to the same persons, and for the same purpose, as hereinbefore authorized with respect to Common or Waste Ground.

2. Ecclesiastical Bodies, corporate or sole, may convey any portion of their Lands as Sites for Poor Schools, &c.

And be it further Enacted, That it shall be lawful for any Spiritual or Ecclesiastical Body corporate, or Spiritual Person being a Corporation sole, to convey any portion of Land belonging to any such Body corporate, or belonging to any such Spiritual person in the capacity of a Corporation sole in respect of any Ecclesiastical preferment held by him, to the Incorporated National Society for promoting the Education of the Poor in the principles of the Established Church, or to the Minister and Churchwardens for the time being of the Parish wherein such Land shall be situate, or to any Trustees to be named by the Bishop of the diocese, for the purpose of erecting thereon a School Room or School Rooms to be used for the education of poor Children in the principles of the Christian Religion, according to the doctrines and discipline of the United Church of *England* and *Ireland*, and also, where it may be required, for the purpose of erecting thereon a House or Houses for the master and mistress of such Schools: Provided always, That in case of any Spiritual Person being a Corporation sole, the consent of the Bishop of the diocese shall be testified by his being a party to the conveyance of such Land; and all conveyances made by virtue and according to the provisions of this Act shall be valid and effectual in law to all intents and purposes, for vesting the fee-simple and inheritance of the Land conveyed thereby in the parties to whom the same shall be conveyed for the purpose hereinbefore specified.

3. Provision for School Rooms built before passing of this Act.

And be it further Enacted, That in any case where before the passing of this Act, a School Room or House for a Schoolmaster or Mistress shall have been built upon the Common or Waste Land of a Manor, the Lord or Lady of which was not enabled by law to make a valid and effectual conveyance thereof, or on Land belonging to any person or persons or Corporation not enabled by law to make a valid and effectual conveyance thereof, such person or persons or Corporation shall have, with respect to the site of such School Room and House, all the powers which are by this Act given with respect to 3

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the conveyance of sites upon which School Rooms or Houses are intended to be built, subject in every case to the provisions in this Act contained as to the consent of the Bishop of the diocese, to the conveyance by a Spiritual Person being a Corporation sole.

Clause (B.) Conveyances may be made either for a valuable consideration, or as a free Gift.

And be it further Enacted, That all Conveyances by this Act authorized to be made, shall be by Bargain and Sale inrolled, and may be so made either for a valuable consideration or as a free gift; and that if any money shall be paid to a Spiritual Person, being a Corporation sole, the same shall be applied and disposed of for the benefit of such Spiritual Person and his successors, in such manner as the Bishop in whose Diocese the Land so conveyed shall be situated, shall, by writing under his hand, to be registered in the Registry of his Diocese, direct and appoint.

Clause (C.) Land to be conveyed not to exceed in quantity half an acre, nor in value 100*l*.

Provided always nevertheless, and be it further Enacted, That it shall not be lawful for any person or persons, corporation or corporations, by virtue of this Act, to convey any Common or Waste Ground, being part of a Manor, or any other Land or Ground for the site of any School, and House or Houses for the master or mistress thereof, which shall exceed in quantity one-half of a statute acre, and that the quantity and value thereof to be conveyed in every case shall be ascertained immediately previous to such conveyance by a Land Surveyor, to be appointed by the Bishop of the Diocese in which the Land shall be situated, by an instrument under his hand, and that the said instrument, and the report of the survey and valuation by such Surveyor, (such report being verified by the declaration of the said Surveyor before a Justice of the Peace, and signed by the Bishop, in testimony of his approbation thereof), shall be annexed to the Deed of Conveyance.

School Rooms.

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BILL,

[AS AMENDED BY THE COMMITTEE]

INTITULED,

AN ACT to facilitate the Conveyance of Sites
for School Rooms.

Ordered, by The House of Commons, *to be Printed,*
27 *April* 1836.

210.

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B I L L

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland*.

Preamble:
4 & 5 Will. 4. c. 52.

WHEREAS an Act was passed in the fourth and fifth years of the reign of His present Majesty, intituled, "An Act to amend an Act of the twentieth year of his Majesty King GEORGE the Second, for the relief and support of sick, maimed and disabled Seamen, and the Widows and Children of such as shall be killed, slain or drowned in the Merchant Service, and for other purposes:" And whereas the said recited Act enacts, that all and every the Masters, Commanders or Owners of all Merchant Ships or other private Ships or Vessels whatsoever, by the said Act made liable to the payment of the said Duties of Two Shillings per month and One Shilling per month, shall pay all such Monies as shall from time to time be due from them and every of them respectively, for or on account of the said Duties, to the Collectors or Receivers appointed in pursuance of the said Act, or of an Act of the twentieth year of his late Majesty King GEORGE the Second, at whatever Port in the United Kingdom of *Great Britain* and *Ireland*, any such Ship or Vessel should report or discharge her cargo: And whereas it is usual and customary for Ships or Vessels belonging to and discharging their Cargoes at many of the Ports in the said United Kingdom of *Great Britain* and *Ireland*, to leave their respective Ports of outfit without engaging the whole number of Seamen and other Persons necessary to be employed for the completion of their respective voyages, and for the Masters, Commanders or Owners of the said Ships or Vessels to fill up and complete their Crews by hiring and taking on board

Seamen and other Persons for the service of the said Ships or Vessels at the Port of *Lerwick* in *Shetland*, in the said United Kingdom of *Great Britain* and *Ireland*, and for the said last-mentioned Seamen and other Persons to be re-landed and discharged at the said Port of *Lerwick*, where they had been hired and taken on board when the said Ships or Vessels shall be on their return to their respective Ports of outfit: And whereas it is expedient that the Monies required by the said recited Act to be deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons so hired and taken on board, and re-landed and discharged at the said Port of *Lerwick* in *Shetland*, should be paid to the Collectors or Receivers appointed at the said Port of *Lerwick* in *Shetland*, and not to the Collectors or Receivers at the Port where the said Ships or Vessels shall report or discharge their Cargoes;

1.
Sums of Money deducted from the Wages of Seamen (taken on board and again re-landed at Lerwick) pursuant to 4 & 5 W. 4. c. 52. to be paid to the Collectors or Receivers at Lerwick.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the all monies deducted and detained in pursuance of the said recited Act out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* in *Shetland*, and again re-landed and discharged at the same, shall be paid, and the Masters, Commanders or Owners of all Merchant or other Ships by the said recited Act made liable to the said Duties of Two Shillings per month and One Shilling per month, are hereby required to pay all such monies so deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* in *Shetland*, and again re-landed and discharged at the same, to the Collectors or Receivers appointed in pursuance of the said recited Act, or the said Act of the twentieth year of his late Majesty King GEORGE the Second, at the Port of *Lerwick* in *Shetland*; and if any Master, Commander or Owner shall not pay over the said Duties as hereby directed, he shall be liable, and the Ship or Vessel of which he is the Master, Commander or Owner, shall be liable to all the penalties and liabilities to which he or it is respectively liable by the said recited Act of the fourth and fifth year of the reign of His present Majesty, if he neglect to pay over the said Duties according to the provisions of the said recited Act: Provided always, That every such Master, Commander or Owner, having paid such Monies or Duties so by this Act directed and required to be paid as aforesaid, shall not be required to make any payment on account of such Monies or Duties at any Port at which the said Ship or Vessel shall report or discharge its cargo, nor shall the

Master, Commander or Owner be exposed to any penalties, nor the said Ship or Vessel be in any way delayed or impeded by the officers of His Majesty's Customs, nor by any other person, on account of such non-payment at any other Port than as aforesaid; provided such Master, Commander or Owner produces before the Collector or Receiver for the Port at which such Ship or Vessel shall report or discharge her cargo, a certificate of the payment hereinbefore mentioned, signed by the Collector or Receiver of the Port of *Lerwick* in *Shetland*: Provided always, That such Collector or Receiver at *Lerwick* shall forthwith, on the receipt of such Monies or Duties from such Master, Commander or Owner as aforesaid, grant a Certificate to the said Master, Commander or Owner, stating that such Monies or Duties have been duly paid according to the provisions of this Act.

Collector or Receiver to give Certificate of receipt of payment.

2. **This Act to be part of recited Act.**

And be it Enacted, That this Act shall be deemed and taken to be part of the said recited Act, as fully and effectually as if the same had been incorporated therewith.

Seamen's Fund, Shetland.

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B I L L

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland*.

(Prepared and brought in by
Mr. John Charles Dundas and Mr. Horsman.)

Ordered, by The House of Commons, *to be Printed,*
3 *March* 1836.

71.

13 *April* 1836.—6 Will. IV.

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BILL

[AS AMENDED BY THE COMMITTEE]

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland*.

[N. B.—*The Clauses marked* (A.) *to* (C.) *were added by the Committee.*]

Preamble: 4 & 5 Will. 4. c. 52.

WHEREAS an Act was passed in the fourth and fifth years of the reign of His present Majesty, intituled, "An Act to amend an Act of the twentieth year of his Majesty King George the Second, for the relief and support of sick, maimed and disabled Seamen, and the Widows and Children of such as shall be killed, slain or drowned in the Merchant Service, and for other purposes:" And whereas the said recited Act enacts, that all and every the Masters, Commanders or Owners of all Merchant Ships or other private Ships or Vessels whatsoever, by the said Act made liable to the payment of the said Duties of Two Shillings per month and One Shilling per month, shall pay all such Monies as shall from time to time be due from them and every of them respectively, for or on account of the said Duties, to the Collectors or Receivers appointed in pursuance of the said Act, or of an Act of the twentieth year of his late Majesty King George the Second, at whatever Port in the United Kingdom of *Great Britain* and *Ireland*, any such Ship or Vessel should report or discharge her cargo: And whereas it is usual and customary for Ships or Vessels belonging to and discharging their Cargoes at many of the Ports in the said United Kingdom of *Great Britain* and *Ireland*, to leave their respective Ports of outfit without engaging the whole number of Seamen and other Persons necessary to be employed for the completion of their respective voyages, and for the Masters, Commanders or Owners of the said Ships or Vessels to fill up and complete their Crews by hiring and taking on board

Seamen and other Persons for the service of the said Ships or Vessels at the Port of *Lerwick* in *Shetland,* or at the Port of *Kirkwall* and its dependencies, in the said United Kingdom of *Great Britain* and *Ireland,* and for the said last-mentioned Seamen and other Persons to be re-landed and discharged at the said Port of *Lerwick* and its dependencies, where they had been hired and taken on board when the said Ships or Vessels shall be on their return to their respective Ports of outfit: And whereas it is expedient that the Monies required by the said recited Act to be deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons so hired and taken on board, and re-landed and discharged at the said Port of *Lerwick* in *Shetland,* should be paid to the Collectors or Receivers or Trustees appointed at the said Port of *Lerwick* in *Shetland,* and not to the Collectors or Receivers or Trustees at the Port where the said Ships or Vessels shall report or discharge their Cargoes;

1.
Sums of Money deducted from the Wages of Seamen (taken on board and again re-landed at Lerwick) pursuant to 4 & 5 W. 4. c. 52. to be paid to the Collectors or Receivers at Lerwick.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the First day of January One thousand eight hundred and Thirty-seven, all monies deducted and detained in pursuance of the said recited Act out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* and its dependencies, and again re-landed and discharged at the same, shall be paid, and the Masters, Commanders or Owners of all Merchant or other Ships by the said recited Act made liable to the said Duties of Two Shillings per month and One Shilling per month, are hereby required to pay all such monies so deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* in *Shetland,* or at the Port of *Kirkwall* and its dependencies, and again re-landed and discharged at the same, to the Collectors or Receivers or Trustees appointed in pursuance of the said recited Act, or the said Act of the twentieth year of his late Majesty King GEORGE the Second, at whichever of the said Ports of *Lerwick* or *Kirkwall* the said Seamen or other Persons shall have been so hired and taken on board, and again re-landed and discharged as aforesaid; and if any Master, Commander or Owner shall not pay over the said Duties as hereby directed, he shall be liable, and the Ship or Vessel of which he is the Master, Commander or Owner, shall be liable to all the penalties and liabilities to which he or it is respectively liable by the said recited Act of the fourth and fifth year of the reign of His present Majesty, if he neglect to pay over the said Duties according to the provisions of the said recited Act: Provided always, That every such Master, Commander or Owner, having paid such Monies or Duties so by this Act directed and required to be paid as aforesaid, shall not be required to make any payment on account of such Monies or Duties at any Port at which the said Ship or Vessel shall report or discharge its cargo, nor shall the Master, Commander or Owner be exposed to any penalties, nor the said Ship or Vessel be in any way delayed or impeded by the officers of His Majesty's Customs, nor by any other person, on account of such non-payment at any other Port than as aforesaid; provided such Master, Commander or Owner produces before the Collector or Receiver for the Port at which such Ship or Vessel shall report or discharge her cargo, a certificate of the payment hereinbefore mentioned, signed by the Collector or Receiver of the Port of *Lerwick* in *Shetland*, or of *Kirkwall* in *Orkney*, and its dependencies.

2.
Clause (A.)
Masters to keep an Abstract of Muster-roll.

And be it further Enacted, That every Master, Commander or Owner of any such Merchant Ship or other Vessel who shall keep a Muster-roll as required to be kept by the said recited Act, shall make Abstracts from the said Muster-roll, in one of which he shall insert the christian and surnames of all Seamen and other Persons taken on board, and intended to be re-landed and discharged at the Port of *Lerwick* and its dependencies, and in the other of which he shall make a similar entry of all Seamen and other Persons taken on board and intended to be re-landed and discharged at the Port of *Kirkwall* and its dependencies; and that the said Abstracts shall respectively contain all the particulars respecting the said Seamen and other Persons which are required to be contained in the said Muster-roll by the said recited Act; and that a Duplicate of the said Abstract of *Lerwick* Seamen shall, if required, be signed by the said Master, Commander, or other Person having the care of the said Ship or Vessel, and shall be delivered to the Collectors or Receivers of the said Duties so appointed as aforesaid at *Lerwick* in *Shetland*; and that a similar Duplicate of the said Abstract of *Kirkwall* Seamen shall, if required, be signed as aforesaid, and be delivered to the Collectors and Receivers appointed as aforesaid at *Kirkwall* in *Orkney*: Provided always, That such Collector or Receiver at *Lerwick* or *Kirkwall*, as the case may be, shall forthwith, on the receipt of such Monies or Duties, and of the said Duplicate, if required, as aforesaid, from such Master, Commander or other Person having the care of the said Ship or Vessel as aforesaid, grant a Certificate to such Master, Commander or other Person as aforesaid, stating that such Monies or Duties have been duly paid according to the provisions of this Act; and in case any such Master, Commander or other Person shall neglect to make such Abstract, or shall neglect or refuse to deliver such Duplicate as aforesaid, every such Person shall forfeit and pay for every such refusal or omission the sum of Five Pounds of the lawful money of *Great Britain*.

Collector or Receiver to give Certificate of receipt of Duties.

3.
CLAUSE (B.)
Where Seamen cannot be re-landed at Lerwick or Kirkwall, Duties to be paid at Port of Discharge.

AND whereas it sometimes occurs that such Seamen and other Persons so taken on board, and intended to be re-landed and discharged at the aforesaid Ports of *Lerwick* or *Kirkwall*, are prevented, by weather or otherwise, from being re-landed at the said Ports where they had been so hired and taken on board as aforesaid, and are carried forward to some other Port in the United Kindgdom of *Great Britain* and *Ireland*: AND whereas it is expedient that they should not on that account lose the benefits intended to be conferred upon them by this Act; BE it therefore Enacted, That in case any such Seamen or other Persons so taken on board, and intended to be re-landed and discharged at the said Ports of *Lerwick* or *Kirkwall*, shall, by stress of weather or otherwise, be carried forward to any other Port in the United Kingdom of *Great Britain* and *Ireland*, the Master, Commander or other Person having the care of such Ship or Vessel shall in such case pay over such Duties so detained out of the wages or other profits of such Seamen and other Persons so taken on board as aforesaid at *Lerwick* or *Kirkwall*, to the Collectors or Receivers of the Port where the said Ship or Vessel shall report or discharge her Cargo: provided always, That it shall be lawful for the Collectors, Receivers or Trustees appointed in pursuance of the said recited Act, or of an Act of the twentieth year of his late Majesty King GEORGE the Second, at *Lerwick* or *Kirkwall* respectively, to demand from the Collectors, Receivers or Trustees appointed at any such Port of discharge, each and every such sum of money so deducted from the wages of the aforesaid Seamen and other Persons, and paid over as hereby directed, and the Collectors, Receivers or Trustees at all such Ports of discharge are hereby required to pay over on demand all such Monies to the Collectors, Receivers or Trustees at *Lerwick* or *Kirkwall*, as the case may be.

Provided that Trustees of Kirkwall or Lerwick may demand repayment of such Sums from Collectors of Port of Discharge

4.
CLAUSE (C.)
Certain Seamen to derive same benefit of recited Act as if Lerwick or Kirkwall was the Port of Discharge.

And be it further Enacted, That the said Seamen and other Persons so taken on board, and re-landed and discharged, or intended to be re-landed and discharged as aforesaid at the Port of *Lerwick* and its dependencies, or at the Port of *Kirkwall* and its dependencies, shall be entitled to all the profits and advantages of the said recited Act as fully and completely as if they should have served during the same number of months in a Merchant Ship, or other private Ship or Vessel belonging to the Port of *Lerwick* and its dependencies, or to the Port of *Kirkwall* and its dependencies, as the case may be, and discharging her Cargo at the same.

5.
This Act to be part of recited Act.

And be it Enacted, That this Act shall be deemed and taken to be part of the said recited Act, as fully and effectually as if the same had been incorporated therewith.

Seamen's Fund, Shetland.

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B I L L

[AS AMENDED BY THE COMMITTEE]

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland*.

(Prepared and brought in by
Mr. John Charles Dundas and Mr. Horsman.)

Ordered, by The House of Commons, *to be Printed,*
13 *April* 1836.

181.

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BILL

[AS AMENDED BY THE COMMITTEE ON RE-COMMITMENT]

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland*.

[N. B.—*The Clauses marked* (A.) *to* (C.) *were added by the Committee.*]

Preamble: 4 & 5 Will. 4. c. 52.

WHEREAS an Act was passed in the fourth and fifth years of the reign of His present Majesty, intituled, "An Act to amend an Act of the twentieth year of his Majesty King George the Second, for the relief and support of sick, maimed and disabled Seamen, and the Widows and Children of such as shall be killed, slain or drowned in the Merchant Service, and for other purposes:" And whereas the said recited Act enacts, that all and every the Masters, Commanders or Owners of all Merchant Ships or other private Ships or Vessels whatsoever, by the said Act made liable to the payment of the said Duties of Two Shillings per month and One Shilling per month, shall pay all such Monies as shall from time to time be due from them and every of them respectively, for or on account of the said Duties, to the Collectors or Receivers appointed in pursuance of the said Act, or of an Act of the twentieth year of his late Majesty King George the Second, at whatever Port in the United Kingdom of *Great Britain* and *Ireland*, any such Ship or Vessel should report or discharge her cargo: And whereas it is usual and customary for Ships or Vessels belonging to and discharging their Cargoes at many of the Ports in the said United Kingdom of *Great Britain* and *Ireland*, to leave their respective Ports of outfit without engaging the whole number of Seamen and other Persons necessary to be employed for the completion of their respective voyages, and for the Masters, Commanders or Owners of the said Ships or Vessels to fill up and complete their Crews by hiring and taking on board

Seamen and other Persons for the service of the said Ships or Vessels at the Port of *Lerwick* in *Shetland*, or at the Port of *Kirkwall* and its dependencies, in the said United Kingdom of *Great Britain* and *Ireland*, and for the said last-mentioned Seamen and other Persons to be re-landed and discharged at the said Port of *Lerwick* and its dependencies, or at the Port of *Kirkwall* and its dependencies, where they had been hired and taken on board, when the said Ships or Vessels shall be on their return to their respective Ports of outfit: And whereas it is expedient that the Monies required by the said recited Act to be deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons so hired and taken on board, and re-landed and discharged at the said Port of *Lerwick* in *Shetland*, or at the said Port of *Kirkwall* in *Orkney*, should be paid to the Collectors or Receivers or Trustees appointed at the said Port of *Lerwick* in *Shetland*, or at the said Port of *Kirkwall* in *Orkney*, as the case may be, and not to the Collectors or Receivers or Trustees at the Port where the said Ships or Vessels shall report or discharge their Cargoes;

1.
Sums of Money deducted from the Wages of Seamen (taken on board and again re-landed at Lerwick or Kirkwall) pursuant to 4 & 5 W. 4. c. 52. to be paid to the Collectors or Receivers at Lerwick or Kirkwall.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the First day of January One thousand eight hundred and Thirty-seven, all monies deducted and detained in pursuance of the said recited Act out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* and its dependencies, or at the Port of *Kirkwall* and its dependencies, and again re-landed and discharged at the same, shall be paid, and the Masters, Commanders or Owners of all Merchant or other Ships by the said recited Act made liable to the said Duties of Two Shillings per month and One Shilling per month, are hereby required to pay all such monies so deducted and detained out of the wages, shares or other profits payable or accruing to such Seamen and other Persons as shall be hired and taken on board at the Port of *Lerwick* in *Shetland*, or at the Port of *Kirkwall* and its dependencies, and again re-landed and discharged at the same, to the Collectors or Receivers or Trustees appointed in pursuance of the said recited Act, or the said Act of the twentieth year of his late Majesty King GEORGE the Second, at whichever of the said Ports of *Lerwick* or *Kirkwall* the said Seamen or other Persons shall have been so hired and taken on board, and again re-landed and discharged as aforesaid; and if any Master, Commander or Owner shall not pay over the said Duties as hereby directed, he shall be liable, and the Ship or Vessel of which he is the Master, Commander or Owner, shall be liable to all the penalties and liabilities to which he or it is respectively liable by the said recited Act of the fourth and fifth year of the reign of His present Majesty, if he neglect to pay over the said Duties according to the provisions of the said recited Act: Provided always, That every such Master, Commander or Owner, having paid such Monies or Duties so by this Act directed and required to be paid as aforesaid, shall not be required to make any payment on account of such Monies or Duties at any Port at which the said Ship or Vessel shall report or discharge its cargo, nor shall the Master, Commander or Owner be exposed to any penalties, nor the said Ship or Vessel be in any way delayed or impeded by the officers of His Majesty's Customs, nor by any other person, on account of such non-payment at any other Port than as aforesaid; provided such Master, Commander or Owner produces before the Collector or Receiver for the Port at which such Ship or Vessel shall report or discharge her cargo, a certificate of the payment hereinbefore mentioned, signed by the Collector or Receiver of the Port of *Lerwick* in *Shetland*, or the Port of *Kirkwall* in *Orkney*, and its dependencies, as the case may be.

2.
CLAUSE (A.)
Masters to keep an Abstract of Muster-roll.

And be it further Enacted, That every Master, Commander or Owner of any such Merchant Ship or other Vessel who shall keep a Muster-roll as required to be kept by the said recited Act, shall make Abstracts from the said Muster-roll, in one of which he shall insert the christian and surnames of all Seamen and other Persons taken on board, and intended to be re-landed and discharged at the Port of *Lerwick* and its dependencies, and in the other of which he shall make a similar entry of all Seamen and other Persons taken on board and intended to be re-landed and discharged at the Port of *Kirkwall* and its dependencies; and that the said Abstracts shall respectively contain all the particulars respecting the said Seamen and other Persons which are required to be contained in the said Muster-roll by the said recited Act; and that a Duplicate of the said Abstract of *Lerwick* Seamen shall, if required, be signed by the said Master, Commander, or other Person having the care of the said Ship or Vessel, and shall be delivered to the Collectors or Receivers of the said Duties so appointed as aforesaid at *Lerwick* in *Shetland*; and that a similar Duplicate of the said Abstract of *Kirkwall* Seamen shall, if required, be signed as aforesaid, and be delivered to the Collectors and Receivers appointed as aforesaid at *Kirkwall* in *Orkney*: Provided always, That such Collector or Receiver at *Lerwick* or *Kirkwall*, as the case may be, shall forthwith, on the receipt of such Monies or Duties, and of the said Duplicate, if required, as aforesaid, from such Master, Commander or other Person having the care of the said Ship or Vessel as aforesaid, grant a Certificate to such Master, Commander or other Person as aforesaid, stating that such Monies or Duties have been duly paid according to the provisions of this Act; and in case any such Master, Commander or other Person shall neglect to make such Abstract, or shall neglect or refuse to deliver such Duplicate as aforesaid, every such

Collector or Receiver to give Certificate of receipt of Duties.

Person shall forfeit and pay for every such refusal or omission the sum of Five Pounds of the lawful money of *Great Britain.*

3.
Clause (B.)
Where Seamen cannot be re-landed at Lerwick or Kirkwall, Duties to be paid at Port of Discharge.

AND whereas it sometimes occurs that such Seamen and other Persons so taken on board, and intended to be re-landed and discharged at the aforesaid Ports of *Lerwick* or *Kirkwall*, are prevented, by weather or otherwise, from being re-landed at the said Ports where they had been so hired and taken on board as aforesaid, and are carried forward to some other Port in the United Kindgdom of *Great Britain* and *Ireland*: And whereas it is expedient that they should not on that account lose the benefits intended to be conferred upon them by this Act; BE it therefore Enacted, That in case any such Seamen or other Persons so taken on board, and intended to be re-landed and discharged at the said Ports of *Lerwick* or *Kirkwall*, shall, by stress of weather or otherwise, be carried forward to any other Port in the United Kingdom of *Great Britain* and *Ireland*, the Master, Commander or other Person having the care of such Ship or Vessel shall in such case pay over such Duties so detained out of the wages or other profits of such Seamen and other Persons so taken on board as aforesaid at *Lerwick* or *Kirkwall*, to the Collectors or Receivers of the Port where the said Ship or Vessel shall report or discharge her Cargo: provided always, That it shall be lawful for the Collectors, Receivers or Trustees appointed in pursuance of the said recited Act, or of an Act of the twentieth year of his late Majesty King George the Second, at *Lerwick* or *Kirkwall* respectively, to demand from the Collectors, Receivers or Trustees appointed at any such Port of discharge, each and every such sum of money so deducted from the wages of the aforesaid Seamen and other Persons, and paid over as hereby directed, and the Collectors, Receivers or Trustees at all such Ports of discharge are hereby required to pay over on demand all such Monies to the Collectors, Receivers or Trustees at *Lerwick* or *Kirkwall*, as the case may be.

Provided that Trustees of Kirkwall or Lerwick may demand repayment of such Sums from Collectors of Port of Discharge

4.
Clause (C.)
Certain Seamen to derive same benefit of recited Act as if Lerwick or Kirkwall was the Port of Discharge.

And be it further Enacted, That the said Seamen and other Persons so taken on board, and re-landed and discharged, or intended to be re-landed and discharged as aforesaid at the Port of *Lerwick* and its dependencies, or at the Port of *Kirkwall* and its dependencies, shall be entitled to all the profits and advantages of the said recited Act as fully and completely as if they should have served during the same number of months in a Merchant Ship, or other private Ship or Vessel belonging to the Port of *Lerwick* and its dependencies, or to the Port of *Kirkwall* and its dependencies, as the case may be, and discharging her Cargo at the same.

5.
This Act to be part of recited Act.

And be it Enacted, That this Act shall be deemed and taken to be part of the said recited Act, as fully and effectually as if the same had been incorporated therewith.

Seamen's Fund, Shetland.

A

B I L L

[AS AMENDED BY THE COMMITTEE ON RE-COMMITMENT]

To amend an Act of the Fourth and Fifth Years of His present Majesty, in order to enable certain Seamen belonging to *Shetland* to pay certain Sums of Money payable under that Act to the Seamen's Fund at *Lerwick* in *Shetland.*

(Prepared and brought in by
Mr. John Charles Dundas and Mr. Horsman.)

Ordered, by The House of Commons, *to be Printed,*
25 *April* 1836.

207.

14 *April* 1836.—6 Will. IV.

A

BILL

To make certain Alterations in the Duties of the Lords Ordinary, and in the Establishment of Clerks and Officers of the Court of Session and Court of Commission for Teinds in Scotland, and to reduce the Fees payable in these Courts.

[Note.—The Words and Figures printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS the number of Officers attached to the Court of Session in Scotland, and the Fees or Emoluments paid to them were at first established by usage, or by Acts of Sederunt of that Court:

50 Geo. 3, c. 112.

And whereas by an Act passed in the fiftieth year of the reign of his Majesty King George the Third, intituled, "An Act for abridging the form of extracting Decrees of the Court of Session in Scotland, and for the Regulation of certain parts of the Proceedings of that Court," a Fee Fund was established, and the Dues of Court, or the Fees and Emoluments of the Clerks and other Officers were partially regulated:

55 Geo. 3, c. 42.

And whereas by an Act passed in the fifty-fifth year of the reign of his Majesty King George the Third, intituled, "An Act to facilitate the Administration of Justice in that part of the United Kingdom called Scotland, by the extending Trial by Jury to Civil Causes," a considerable addition was made to the Judicial Establishment in Scotland, and payments were appointed to be made in the form of Salaries out of the Duties and Revenues of Scotland, which by Acts passed in the seventh and tenth years of the reign of her Majesty Queen Anne were made chargeable with the Fees, Salaries and other Charges allowed or to be allowed by her Majesty, her heirs and successors, for keeping up the Courts of Session, Justiciary and Exchequer in Scotland:

55 Geo. 3, c. 70.

And whereas by another Act passed in the fifty-fifth year of the reign of his said Majesty King GEORGE the Third, intituled, "An Act for better regulating the Formation and Arrangement of the Judicial and other Records of the Courts of Session in Scotland," an alteration and reduction was made in the number of Officers and Keepers of the Records, and an alteration was made in the mode of appointment of these Officers :

59 Geo. 3, c. 35.

And whereas by an Act passed in the fifty-ninth year of the reign of his said Majesty King GEORGE the Third, intituled, "An Act to amend an Act passed in the fifty-fifth year of the reign of his present Majesty, intituled, 'An Act to facilitate the Administration of Justice in that part of the United Kingdom called Scotland, by extending Trial by Jury to Civil Causes,'" an addition was made to the Officers of the said Jury Court, and certain Fees were authorized to be paid :

1 & 2 Geo. 4, c. 38.

And whereas by an Act passed in the first and second years of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act for establishing Regulations respecting certain parts of the proceedings in the Court of Session, and in the Court of Commissioners for Teinds, and respecting the Duties, Qualifications and Emoluments of certain Clerks and other Officers of the said Courts," various alterations were made, and the appointment of new Officers authorized, and payments by Salaries to them and other Officers directed to be made :

6 Geo. 4, c. 20.

And whereas by an Act passed in the sixth year of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act for the better regulating of the Forms of Process in the Courts of Law in Scotland," extensive alterations were made in the forms of procedure, and compensation out of the said revenues of Scotland was authorized to be made to Clerks or Officers affected thereby, and a new form of citation and charge and intimation against defenders furth of the kingdom being introduced, and a record thereof established, the Court of Session was authorized to fix an allowance for the trouble and expense thereby imposed on the Keeper of the Record, to be paid to him from the said Fee-Fund :

1 Will. 4, c. 69.

And whereas by an Act passed in the first year of the reign of His present Majesty King WILLIAM the Fourth, intituled, "An Act for uniting the Benefits of Jury Trial in Civil Causes with the ordinary Jurisdiction of the Court of Session, and for making certain other alterations and reductions in the Judicial Establishments of Scotland," provision was made for reducing the number of Clerks of Court, both Principal and Depute Clerks of Session ; and the appointment of Depute Clerks and Assistant Clerks of Session was vested in His Majesty, and compensation was appointed to be made to Clerks and

others

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others suffering loss by the regulations introduced by the said last recited Act:

And whereas by an Act passed in the third and fourth years of the reign of His present Majesty King WILLIAM the Fourth, intituled, "An Act to provide for the execution of the Duties performed by the Barons of Exchequer in Scotland, in relation to the Public Revenue, and to place the management of the Assessed Taxes and Land Tax in Scotland under the Commissioners for the affairs of Taxes," various powers and duties formerly exercised by the Court of Exchequer in Scotland were transferred to the Commissioners of His Majesty's Treasury for the time being, or any three of them, and the powers of fixing and paying the compensations and payments authorized to be fixed or made from the aforesaid duties and revenues of Scotland is transferred to the said Commissioners: 3 & 4 Will. 4, c. 13.

And whereas His present Majesty, by Commission bearing date the Sixth day of June One thousand eight hundred and Thirty-three, directed Letters Patent to be forthwith made and passed under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of Scotland, directing certain persons therein named to make a diligent and faithful inquiry into various matters relative to the Law and Administration of Justice in Scotland, and in particular, "As to the Fees now exigible from Suitors in the Court of Session in Scotland, and the practicability of diminishing the same by reducing the establishment of Clerks and other Officers now receiving such Fees or otherwise:"

And whereas His present Majesty, by Commission bearing date the Sixteenth day of August One thousand eight hundred and Thirty-four, directed Letters Patent to be forthwith made and passed under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of Scotland, directing certain persons therein named (in addition to the inquiries which they were directed to make by the said first recited Commission) to make a diligent and full inquiry into various farther matters relative to the Law and Administration of Justice in Scotland, and in particular, "As to the arrangement of Judicial Business in the Courts of Session and other Courts;" and also, "As to the Numbers, Duties and Emoluments of the Clerks and other Officers employed in the Court of Session, and in the General Register House in connexion with the said Court, as also with any office that may be required for Sequestrations, or for the administration of the Bankrupt Law, or otherwise;" and also, "As to any and what legislative measures ought to be brought forward in reference to the matters contained in this and the former Commission, with the view of diminishing expense, removing delay and improving the Administration of Justice in Scotland:"

And whereas the Commissioners so appointed have made two Reports to His Majesty, which have been laid before Parliament:

And whereas, in order to improve the arrangement of Judicial Business before the Lords Ordinary of the Court of Session, and to improve the arrangements and duties of the Clerks and other Officers of the said Court, and of the Court of Commission for Teinds in Scotland, and to diminish the expense of the Administration of Justice, it is expedient that certain new Regulations should be adopted, together with a farther reduction of the number of the Clerks and Officers of the said Courts, and that the Clerks or other Officers should derive their remuneration or emolument from Salaries of a fixed amount, and it is therefore necessary in some respects to alter or amend the said recited Acts and the existing practice;

1.
Junior Lord Ordinary to act as one of the permanent Lords Ordinary.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the junior Lord Ordinary of the Court of Session for the time shall act as one of the permanent Lords Ordinary in the Outer-House, and shall be on the same footing in regard to the duties of preparing and deciding causes in the Outer-House with the other four permanent Lords Ordinary; and that on and after the *Eleventh* day of *November* next after *the passing of this Act*, it shall accordingly be competent to enrol causes brought into Court for the first time before the junior Lord Ordinary, in the same manner as is now competent before any of the other four permanent Lords Ordinary, and the junior Lord Ordinary shall thereafter proceed in and determine the same in common form: Provided always, That (with the exception as to Actions of Reduction hereinafter mentioned), the other duties of the junior Lord Ordinary shall continue as at present.

2.
Actions of Reduction to be enrolled before any Lord Ordinary.

And be it Enacted, That on and after the said *Eleventh* day of *November* next, the present practice of enrolling all Recissory Actions or Actions of Reduction exclusively before the junior Lord Ordinary shall be discontinued; and it shall be competent to enrol such of the said description of actions as shall be brought into Court for the first time before any of the five Lords Ordinary in the Outer-House, who shall severally proceed to prepare and dispose thereof in common form.

3.
Causes to be enrolled weekly before any Lord Ordinary.

And be it Enacted, That the present regulation, by which each of the four permanent Lords Ordinary is required in rotation to officiate as Ordinary for the week in the Outer-House, shall be discontinued; and that on and after the said *Eleventh* day of *November* next, it shall

be

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be competent to enrol in the weekly printed Roll, causes which shall then be brought into Court for the first time before any of the Lords Ordinary, without regard to such rotation.

4.
Lords Ordinary to be attached to either division.

And be it Enacted, That the said Lords Ordinary in the Outer-House shall not be exclusively attached to either Division of the Court, but shall be attached equally to both Divisions thereof; and that on and after the said *Eleventh* day of *November* next, a Partibus in the usual form shall be written upon all Summonses, Letters or Notes of Suspension, Advocation or other writ by which a cause shall be originated in the Outer-House, and such Partibus shall set forth the particular Division of the Court to which the cause shall belong; and in the event of the cause being afterwards removed to the Inner-House by Reclaiming Note, Cases or otherwise, it shall only be competent to carry the cause to the particular Division so set forth: Provided always, That the Division to which the cause is to belong shall be stated in the weekly printed Rolls: And provided also, That this regulation shall not be held to apply to causes presently depending in the Outer-House; but that all such causes shall continue to belong to that Division of the Inner-House to which the Lords Ordinary, before whom such causes now depend, are severally attached.

5.
Principal Clerks of Session.

And be it Enacted, That instead of Four Principal Clerks of the said Court of Session and Four Principal Clerks connected with proceedings in Trials by Jury, being two Issue Clerks and two Record Clerks, the number of Principal Clerks shall be reduced, as hereinafter provided, to *Four* in all, who, in addition to the duties heretofore discharged by the Principal Clerks of Session, shall perform all duties belonging to the Principal Clerks connected with Trials by Jury, as hereinafter provided; and shall also discharge the duties of the present Clerks of the Bills, in all Bill-Chamber proceedings which may take place in the Inner-House of the Court of Session.

6.
Vacancies of Principal Jury Clerks not to be filled up, and distribution of duties of Issue Clerks.

And be it Enacted, That in order to carry such reduction of the number of Clerks into effect, the vacancies which may occur in the offices of the said Four Principal Clerks, being the two Issue Clerks and two Record Clerks, connected with Trial by Jury, shall not be filled up, and as vacancies occur in the offices of the said two Issue Clerks, the duties now falling to be performed by them shall be discharged as follows: On the first of the said vacancies occurring, the junior Principal Clerk of Session attached to the First Division of the Court for the time, shall be conjoined with the remaining Issue Clerk in the performance of those duties; and on the second and only remaining vacancy occurring, the junior Principal Clerk of Session attached to the Second Division of the Court for the time, shall be conjoined with the junior Principal Clerk of the First Division; and thereafter, the two junior Principal Clerks for the time of the respective Divisions shall attend to and take charge of the preparation and adjustment of Issues in the like manner as they are presently performed by the Issue Clerks, and the said Principal Clerks appointed to prepare and adjust Issues, are hereby enjoined and required to consult and advise with each other in the performance of the said duties, for the purpose of preserving uniformity of practice.

7.
Distribution of duties of Record Clerks.

AND whereas, by the present arrangement, the senior Record Clerk is attached to the First Division of the Court in business connected with Jury Trial, and the junior Record Clerk is in like manner attached to the Second Division of the said Court; BE it Enacted, That as vacancies occur in the offices of the Record Clerks, the duties now falling to be discharged by them in the Inner-House, and at the Register House connected with Inner-House causes, and at Jury Trials which take place at the sittings in Edinburgh, shall be performed by the two Principal Clerks of Session connected with the Division in which such vacancies shall severally occur; each Principal Clerk taking charge in the Inner-House as aforesaid of those causes which depended in or belong to his own office; and the duties now falling to be discharged by the said Record Clerks relative to causes connected with Trials by Jury in the Outer-House, shall he performed by the Depute Clerks, each Depute Clerk taking charge in the Outer-House as aforesaid of those causes which depended in or belong to his own office.

8.
Duties of Inner-House Clerks, &c.

1 & 2 Geo. 4, c. 38.

And be it Enacted, That in case of absence from necessary cause of any Principal Clerk of Session, his duty shall be discharged by any Person appointed by the Division of the Court to which such Principal Clerk may belong, either from among the Assistant Clerks in the Inner-House, or the Depute Clerks in the Outer-House; and after the death, resignation or removal of the present Principal Clerk to the King's Processes, no payment shall be made to any Principal or Depute Clerk of Session, as Clerk to King's Processes; and the said office of Clerk to King's Processes shall be and the same is hereby abolished, from and after such vacancy occurring in the said office of Principal Clerk, and Processes conducted on behalf of His Majesty shall thereafter be under the care of the Clerks of Session generally; and so much of the before-recited Act passed in the first and second years of the reign of his Majesty King George the Fourth, as provides, that in the event of a Principal Clerk of Session being appointed one of the Principal Clerks of the Bills, he shall receive an additional Salary of Three hundred Pounds per annum, shall be and the same is hereby repealed.

9.
Assistant Clerks in the Inner-House.

And be it Enacted, That instead of Six Assistant Clerks of Session in the Inner-House, these Assistant Clerks shall be reduced to

Four in number, in manner herein provided; and the Assistant Clerks thereafter to be employed shall, as vacancies occur, be appointed each by the Principal Clerk to whom he is to be Assistant; and no successors shall be appointed to the present Assistant Clerks connected with Jury Cases.

10. Duties.

And be it Enacted, That the Assistant Clerks in the Inner-House shall, in addition to their other duties, take charge of all Bill-Chamber Cases brought into the Inner-House, and shall in like manner take charge of all Jury Cases in the Inner-House, on the death, resignation or removal of all the present Issue Clerks and Record Clerks; and in case both or either of the Assistants of the Issue and Record Clerks shall resign or be removed, or predecease that event, the duties of such Jury Clerk's Assistant so resigning, removed or predeceasing, shall be discharged by such Person or Persons as may be superseded and placed upon Retired Allowance or Compensation by the operation of this Act, or in such other way and manner as the Court of Session may direct, in virtue of the powers conferred by this Act.

11. Salaries.

And be it Enacted, That the Assistant Clerks in the Inner-House, instead of being paid by Fees, shall receive a fixed Salary of *Three hundred* Pounds each per annum.

12. Depute Clerk in the Outer-House and Assistants.

And be it Enacted, That instead of Six Depute Clerks of Session in the Outer-House, and Six Assistant Clerks, the number shall be reduced to *Five* Depute, and under the exception after mentioned, to *Five* Assistant Clerks, each Assistant to be hereafter appointed as vacancies occur, by the particular Depute Clerk to whom he is to be Assistant; and in addition to the duties at present performed by them, the Depute and Assistant Clerks shall take charge of all Processes connected with Trial by Jury in the Outer-House, on the death, resignation or removal of the present principal Clerks in that Department; and the Depute Clerks, with the exception of the Depute Clerk attached to the junior Lord Ordinary and the Lord Ordinary on the Bills, shall attend in rotation the Trials at Circuit, on the resignation, removal or death of the present Jury Clerks, each of the said Depute Clerks so attending receiving an Allowance of *Three* Pounds *Three* Shillings per day during his necessary absence from Edinburgh, in full of all Expenses of each Circuit: Provided always, That a Depute and Assistant Clerk shall attend at the Bar of each Lord Ordinary in the Outer-House, and that one of the Depute Clerks shall be attached to the Junior Lord Ordinary and to the Lord Ordinary on the Bills, as hereinafter provided, and shall have the benefit of *Two* Assistants and *Two* separate offices, the *One* office under the charge of *One* Assistant, being devoted to the business of the Court of Session, and the other office, under the charge of *the other* Assistant, being devoted to the business

business of the Bill-Chamber; and the offices and duties of the whole of the present Clerks in the Bill-Chamber, connected with Bill-Chamber procedure, shall be and the same are hereby abolished: Provided also, That in the event of inequality of business depending before a particular Lord Ordinary, the Lord President of either Division, on special application by such Lord Ordinary, is hereby empowered to require such Person or Persons as shall be superseded, and shall be receiving Compensation or Retired Allowance under this Act, or the Clerks, either Depute or Assistant, to officiate before any Judge or Judges; and the same proceeding shall take place in the case of the necessary absence of a Depute or Assistant Clerk.

13.
Salaries of Assistant Clerks in the Outer-House.

And be it Enacted, That the remuneration of the Assistant Clerks employed in the business of the Outer-House, and not of the Bill-Chamber, instead of depending, as at present, upon Fees, shall consist of a fixed Salary of *Three hundred* Pounds per annum each; and the said Assistant Clerks, both in the Inner-House and Outer-House, are hereby prohibited from charging or receiving any Fees except for certified Copies of Interlocutors, or other Papers ordered or required, for which an allowance shall be paid at the ordinary rate paid to Clerks for copying and stationery in the Court of Session: Provided always, That where upon the motion of a party or parties in a cause, sanctioned by the Court or Lord Ordinary, any of the said Depute or Assistant Clerks shall be employed to make investigations and prepare reports, calculations or states in matters not falling within the line of their duty as Officers of Court, the charges therefor shall be regulated by the time and labour in each particular case, but subject to the review and taxation of the Auditor of Court, in like manner as accounts of expenses; and the Emoluments arising from such employment shall belong to such Clerk so employed.

14.
Duties and Salaries of Clerk of Bill-Chamber and Assistant.

And be it Enacted, That the Depute Clerk employed to transact the business of the Bill-Chamber shall, under the Principal Clerks of Session, have the whole charge of that department, and shall be responsible for the reputed solvency of Cautioners, and for consigned Money, in like manner as the Bill-Chamber Clerks are at present; and the remuneration of the said Depute shall consist of a Salary of *Five hundred* Pounds per annum, and the remuneration of the Assistant Clerk of the Bill-Chamber shall consist of a fixed Salary of *Three hundred* Pounds per annum; and the said Depute and Assistant are hereby prohibited to charge or receive any Fees, except for copying Bills of Suspension and other pleadings or papers, for which an allowance shall be paid at the ordinary rate paid to Clerks for copying and stationery in the Court of Session, all other Fees hitherto paid in the Bill-Chamber being hereby abolished, including the Fees on consigned Money, and Interest during the period of consignation.

AND

15.
Distribution of Business.
(1 Will. 4, c. 69, s. 13.)

AND whereas, by the before recited Act of the first year of the reign of His present Majesty, it is enacted, That the two vacancies which should then next occur in the office of Principal Clerk of Session, as also in the office of Depute Clerk of Session, should not be supplied, and that in like manner the vacancies in the offices of the other Clerks belonging to the Court of Session should not be supplied until a certain event therein mentioned: AND whereas, in virtue of the said Act, certain vacancies which have since occurred have not been supplied, whereby the number of Principal Clerks of Session has been already reduced from Six to Four, and the number of Depute Clerks has been reduced from Six to Five, and the number of Assistants to the Depute Clerks has also been reduced from Six to Five: AND whereas it is expedient and necessary, for the purpose of carrying into effect the purposes of the said Act last recited, in so far as not hereby altered, and of the present Act, that the business of the several offices should be duly apportioned among the remaining Clerks; BE it Enacted, That the current business in the office of the late Sir Walter Scott, Baronet, Principal Clerk of Session, hereby abolished, shall be equally divided and transmitted to the offices or chambers of the two Principal Clerks now attached to the First Division of the Court; and the current business in the office formerly belonging to Mister Adam Rolland, Principal Clerk of Session, hereby abolished, shall, in like manner, be equally divided and transmitted to the offices or chambers of the two Principal Clerks now attached to the Second Division; and the current business in each of the two offices in the Outer-House, now corresponding to the said two Inner-House offices, shall be distributed and transmitted to the respective offices of the Depute Clerks, according as they shall be attached to the several Lords Ordinary in the Outer-House before whom such causes so to be transmitted presently depend: That the Assistant Clerk now in the office of William Pringle, Depute Clerk, deceased, shall take and fill the place and situation of the Assistant now deceased: That the Assistant Clerk now in the office of the Principal Clerk, Second Division, whose office is hereby abolished, shall be one of the two Assistants to the Depute Clerk who is to be attached to the Junior Lord Ordinary and the Bill-Chamber: That all actions of reduction now depending before the Junior Lord Ordinary in the other offices, shall be transmitted to the office of the Depute Clerk attached to the Junior Lord Ordinary by this Act: That the Depute Clerk, whose office corresponded with the Principal Clerk's office in the Second Division, hereby abolished, and his present Assistant, shall be transferred to and take charge of the business in the office of Thomas Beveridge and his Assistant: That John Pringle, Depute Clerk, and his present Assistant, shall be attached to the business depending before Lord Corehouse; Thomas Bruce, Depute Clerk, and his Assistant, to the business depending before Lord Fullerton; Robert Menzies, and his present Assistant, to the business depending before Lord Moncreiff;

Adam Wilson, and his present Assistant, to the business depending before Lord Jeffrey; Thomas Beveridge, and his present Assistant, to the business depending before Lord Cockburn; and the said Thomas Beveridge, with the addition of the Assistant before provided, to the department of the Bill-Chamber: That in terms of these regulations, all causes depending before the several Lords Ordinary above named shall be transmitted to the respective offices of the Depute Clerks above named, according as they are to be severally attached to the said Judges and their successors: That those causes in the Inner-House, falling to be transmitted back to the Outer-House, shall be transmitted to the office of the Depute Clerk, who shall, in virtue of this Act, be attached to the Lords Ordinary to such causes respectively: That all causes which, on or after the said *Eleventh* day of *November* next, may come to depend in the office of either of the said John Pringle and Robert Menzies, Depute Clerks, and which shall be removed by Reclaiming Note or otherwise to either Division of the Inner-House, in terms of the provisions hereinbefore contained, shall be transmitted either to the office of Adam Rolland, Principal Clerk in the First Division, or of Thomas Thomson, Principal Clerk in the Second Division: That, in like manner, all causes removed to the Inner-House from the office of the said Thomas Bruce and Adam Wilson, Depute Clerks, shall be transmitted either to the office of George Joseph Bell, Principal Clerk in the First Division, or of James Fergusson, Principal Clerk in the Second Division: That all causes presently depending before the Junior Lord Ordinary, hereafter removed to the Inner-House by Reclaiming Note or otherwise, shall be transmitted to the office of the Principal Clerk which corresponded with the office of the Depute Clerk, in which such causes formerly depended: Provided always, That those causes which depended in the offices of William Pringle, Depute Clerk, deceased, and of Adam Wilson, Depute Clerk, as well as all causes which, on or after the said *Eleventh* day of *November* next, may come to depend before the Junior Lord Ordinary in the Outer-House, and which may be removed to the Inner-House by Reclaiming Note or otherwise, shall be transmitted to the Senior Principal Clerk's Office of that Division of the Court to which such causes shall belong, in terms of this Act; and the practice as to Reclaiming Notes from the Bill-Chamber being lodged with any of the Inner-House Clerks of either Division of the Court, shall remain as at present; and the same rule shall be followed with respect to the transmission of causes taken to report from the Bill-Chamber.

16.
Judges' Clerks.

And be it Enacted, That the Salaries of each of the Judges' Clerks and Keepers of the Inner and Outer-House rolls, to be appointed after the death, resignation or removal of the present incumbents, shall be *Four hundred* Pounds to the Keeper of the Inner-House rolls, instead of Five hundred Pounds as at present; and to the ordinary Judges

Clerks *Two hundred* Pounds per annum, instead of Three hundred Pounds as at present; and so much of the said recited Act of the first and second years of his late Majesty King GEORGE the Fourth as provides that certain allowances shall be paid by the Collector of the Fee Fund to such Person or Persons as should be appointed by the Court of Session, for forming a fund for the purpose of providing eventual liferent annuities to the Judges' Clerks and Keepers of the Inner-House rolls, shall be and the same is hereby repealed, reserving to the Parties interested in the fund as at present established, and in the yearly payments directed to be made thereto by the said Act, a right to claim compensation for such loss or damage as they may be able to qualify, as hereinafter provided. 1 & 2 Geo. 4, c. 38, s. 15.

17. Extractors.

And be it Enacted, That instead of the duty of extracting the Acts and Decrees of the Court of Session being performed by four Extractors and eight Engrossing Clerks, nominated by the Principal Clerks of Session during pleasure, the duty of preparing Extracts shall be intrusted to *One* Principal Extractor, to be appointed by His Majesty, His heirs and successors, which Principal Extractor shall not practise before the Court of Session or hold any official situation in the said Court other than in terms of this Act, under pain of deprivation of his office, and shall attend in and perform the duties of the office in person, with the aid of *One* Assistant, nominated by him, and holding an appointment at pleasure under him, and for whom he is to be responsible, and who, in the event of absence from necessary cause of the Principal Extractor, shall be empowered to subscribe and authenticate the extracts; and with the farther aid of such Engrossing Clerks as he the Principal Extractor from time to time shall think fit to appoint.

18. Salaries.

And be it Enacted, That the Principal and Assistant Extractors shall be paid wholly by Salaries; and that of the Principal shall be *Five hundred* Pounds per annum, and that of the Assistant shall be *Three hundred* Pounds per annum, and the Engrossing Clerks shall be paid at the rate usually paid to Clerks for the manual operation of copying, adding thereto the price of stationery; and it shall be held illegal and an act of malversation in office for the Principal or Assistant Extractor to participate in the charges for copying payable to such Engrossing Clerks.

19. Keeper of the Records.

And be it Enacted, That when a vacancy shall occur in the office of Keeper of the Records, established by the before recited Act passed in the fifty-fifth year of the reign of his Majesty King GEORGE the Third, it shall not be competent to appoint a successor to the present Keeper; and the duties of the office shall be performed by the Principal Extractor and his Assistant, with the aid of a Clerk, in case it shall appear to the said Principal Extractor to be proper and necessary to appoint such

Clerk, who shall receive such salary, not exceeding *One hundred* Pounds per annum, as shall be fixed by the said Principal Extractor; and no fees shall hereafter be received by any Person performing the duties of the said office.

20. Keeper of the Minute-book and Record of Edictal Citations.

And be it Enacted, That when a vacancy shall occur in the office of Keeper of the Minute-book, and of the Keeper of the Record of Edictal Citations, *One* Officer shall be appointed by His Majesty, His heirs and successors, who shall perform the duties of both offices; and these duties shall be performed by the holder of the said offices in person, with the aid of a Clerk to be appointed by him; and such Officer shall receive a fixed salary of *Three hundred* Pounds per annum, and his said Clerk shall receive a salary of *One hundred and thirty* Pounds per annum, in lieu of all fees or perquisites: Provided always, That upon the occurrence of the first vacancy in the said two offices, the Duties of such office so first becoming vacant shall be performed by the Officer holding the other of the said two offices; and for performing the Duties of the said two offices, he shall receive *Three hundred* Pounds per annum, in case the Salary and Emoluments then receivable by him, in respect of his said previous office, shall not amount to that sum annually; and he shall be entitled to appoint a Clerk with a Salary as aforesaid; and when a vacancy shall occur in the said office of Keeper of the Minute-book, the Person or Persons who shall hereafter perform the Duties of the said office shall not charge or receive any fees or perquisites, or any profits from the sale of the Minute-book.

21. Minute-book, how to be printed.

And be it Enacted, That the Minute-book of the Court of Session shall be printed by the Keeper thereof, and shall be sold by him to the Public at the lowest rate which will defray the necessary expense of printing the same, and he shall annually exhibit an account thereof to the Auditor of Court, who is authorized to examine and audit same.

22. Collector and Accountant of the Fee Fund.

And be it Enacted, That the Salary and Emoluments of the Collector of the Fee Fund shall not exceed *Four hundred* Pounds per annum, paid in the same manner as the present Salary and Emoluments are; and upon any vacancy hereafter occurring in the said office, his successor shall be appointed by His Majesty and His heirs and successors; and the Salary of the present Accountant of the Fee Fund, while he shall hold the said office, shall be *One hundred* Pounds: Provided always, That the offices of the said Collector and Accountant of the Fee Fund may be abolished by any Act to be passed during the present Session of Parliament, or to be hereafter passed, and their duties transferred to other persons.

23. Auditor to be by Salary.

And be it Enacted, That the Auditor of Accounts in the said Court, instead of being paid by Fees, shall receive a fixed Salary of *Seven*

hundred

59

hundred Pounds per annum, with the accommodation of office-room, or such a reasonable Allowance for the same as the said Court shall direct.

24. Macers.

And be it Enacted, That as vacancies occur, the Salaries allowed to each of the Macers of Court shall be limited to *One hundred* Pounds per annum.

25. Teind Clerks.

And be it Enacted That the office and duties of the present Principal Clerk of the Commissioners for Teinds shall be and the same is hereby abolished, and the business heretofore discharged by the Teind Clerks shall be in future discharged by the present first and second Depute Clerks of Teinds and their successors in office, the said present first Clerk being hereafter to be named the Clerk of Teinds; and upon his death, resignation or removal, his successor shall be appointed by His Majesty and His heirs and successors; and the said present second Clerk being hereafter to be named the Depute Clerk of Teinds, and upon his death, resignation or removal, his successor shall be appointed by the Clerk of Teinds for the time, and the salary of the Clerk of Teinds shall be *Three hundred* Pounds per annum, and the salary of the Depute Clerk shall be *Two hundred and fifty* Pounds per annum, besides the emoluments respectively allowed to such Clerk and Depute Clerk by this Act.

26. Duties of the Teind Clerks; Extracts, Accounts, &c.

And be it Enacted, That the provisions and regulations for abridging the form of extracting Decrees of the Court of Session under the said recited Act of the fiftieth year of the reign of his late Majesty King George the Third, shall be and the same are hereby extended and applied to extracts of Acts and Decreets pronounced by the Court of the Commissioners for Teinds, except in processes of valuations of Teinds, and other cases where a full extract may be required; and the provisions and regulations which are or may be applicable to auditing of accounts of expenses in the Court of Session by the Auditor of Court, shall be and the same are hereby extended and applied to accounts of expenses in the Court of Commissioners for Teinds, which shall be subject to be audited and taxed by the said Auditor in like manner as accounts of expenses in the Court of Session; and the business of the Teind Office shall in other respects continue as at present: Provided always, That in those cases in which the Clerk of Teinds may be appointed by remit from the Court or Lord Ordinary, or may be employed by any party in a cause in the Teind Court as an accountant, or for the preparation of states, schemes or calculations for regulating or adjusting the rights of parties, the charges to be made by the said Clerk of Teinds shall be regulated according to the time and labour in each particular case, but subject to the review and taxation of the Auditor of the Court of Session, in like manner as accounts of expenses; and the emoluments arising from such employment of and charges by the said Clerk of Teinds shall belong to such Clerk of Teinds: And provided also, That the said Depute Clerk of Teinds shall continue to discharge the duty of extracting Decreets pronounced by the Court of Commissioners for Teinds, and shall draw the emoluments thereof, as the same are regulated by this Act.

27.
Fee Fund.

And be it Enacted, That the fees contained in the Schedule annexed to this Act, along with the fees presently payable upon extracts of deeds recorded in the books of Council and Session, shall hereafter form and be paid into the Fee Fund of the Court of Session; and all other fees, dues and perquisites payable to the said Fee Fund, or to the Clerks or Officers of Court, or of the Commissioners for Teinds, are and shall be abolished, under the exceptions hereinbefore made; and the salaries and allowances made and provided by this Act shall be payable quarterly out of the said Fee Fund, under the provisions, in case of insufficiency of the said fund, contained in the before recited Act of the fiftieth year of the reign of his Majesty King GEORGE the Third.

50 Geo. 3, c. 112, s. 17.

28.
Treasury may make Compensation in certain cases.

And be it Enacted, That if any Clerk or Officer of the Court of Session, or other Person, shall make application to the Lord High Treasurer of the United Kingdom of Great Britain and Ireland, or the Commissioners of His Majesty's Treasury of the United Kingdom for the time being, such Clerk or Officer, or other Person, at the same time giving notice of such application to His Majesty's Advocate, on behalf of the Public, and shall show in a satisfactory manner that such Clerk, Officer or other Person has suffered or will suffer pecuniary loss from the operation or effect of any of the aforesaid regulations, it shall be lawful to the said Commissioners of His Majesty's Treasury, or any Three of them, and they are hereby authorized and empowered, by warrant to be made and signed by them, to award to such Person such Compensation as may equitably be due and equivalent to the loss sustained, and that, either by the payment of a gross sum, or by way of annuity, out of the Duties and Revenues of Scotland: Provided always, That every Order made for such Compensation shall set forth the nature of the office, or of the new regulation on which Compensation is prayed, and the grounds on which the Award is founded; and that a Copy of every such Order shall be laid before Parliament within Two calendar Months after the commencement of the Session next ensuing after making the same; and no such Award of the said Lord High Treasurer or Commissioners shall be final and conclusive until Two calendar Months after a Copy of the Order for Compensation shall have been so laid before Parliament: Provided always, That any Compensation which may be awarded by way of annuity, shall be *accounted pro tanto of any Salary which the Person to whom such Compensation may be awarded, may thereafter require right to draw by virtue of his appointment to any public office; and all claims for Compensation shall be judged of according to the tenure on which offices herein referred to were held before the passing of this Act; and nothing herein contained shall be construed to create or recognize a right to Compensation which did not previously exist.*

29.
Secretary of State to appoint farther Clerks, and no Clerk to have claim for Compensation.

And be it Enacted, That it shall be competent for His Majesty's Principal Secretary of State for the Home Department for the time being, upon proper representation being made to him, to appoint, or to authorize the appointment or employment of such farther Clerks or Officers, in addition to those hereinbefore provided, and for such times and at such salaries as may appear in the circumstances to be necessary, such salaries to be payable as aforesaid out of the Fee Fund: Provided always, That no such Clerk or Officer, so to be appointed or employed, shall have any claim to Compensation for being deprived of his office or employment: And provided further, That no Clerk or Officer, who may be appointed to any of the offices hereinbefore mentioned, after the *First* day of *January One thousand eight hundred and Thirty-six*, shall have any claim to Compensation for loss of fees or loss of office from the operation or effect of this Act, or of any Act passed during the present Session of Parliament.

30.
Annuity Fund to Judges' Clerks.
1 & 2 Geo. 4, c. 38.

AND whereas a Fund has been accumulated under the provisions of the said recited Act of the first and second years of the reign of his Majesty King George the Fourth, and the Acts of Sederunt of the Court of Session relative thereto, for the purpose of providing eventual life-rent annuities to the said Judges' Clerks and Keepers of the Inner-House Rolls, and the present Judges' Clerks and Keepers of the Inner-House Rolls, and certain existing annuitants, are interested in the said fund and in the contributions directed to be made thereto, under the provisions of the said Act, which are hereby repealed as aforesaid; BE it Enacted, That in case any Compensation shall be awarded to the Persons interested in the said fund and the payments directed to be made thereto, it shall be lawful to the said Lord High Treasurer and Commissioners, and they are hereby empowered, in awarding such compensation, if they shall see cause, to take and receive the said accumulated fund, and the holders thereof are hereby in that case authorized and required to pay and assign the same to the said Lord High Treasurer and Commissioners, or to such Person or Persons as they shall appoint; or otherwise the said accumulated fund may be dealt with and disposed of in such way and manner, and under such regulations for the security and proper application thereof, as to the said Lord High Treasurer and Commissioners may seem proper.

31.
Court of Session to make Acts of Sederunt.

And be it Enacted, That the Court of Session shall be and is hereby empowered from time to time to make such further regulations by Act of Sederunt, as the said Court may deem meet for the purpose of carrying into effect the purposes of this Act, and of duly apportioning the business and regulating the duties to be performed by the several Clerks and Officers of Court, and which regulations such Clerks and Officers shall respectively be bound to observe: Provided always, That the said Court may meet for the above purposes during Vacation as well as during Session, and that they may alter and amend such regulations from time to time.

32.
Acts repealed: this Act to take effect from last day of September.

And be it Enacted, That all laws, statutes and usages shall be and the same are hereby repealed, in so far as they may be in any respect inconsistent or at variance with the provisions of this Act, and the whole provisions of this Act, unless where otherwise herein specially provided, shall commence and take effect from and after the *last day of September next* after *the passing of this Act.*

33.
Act may be repealed, altered or amended.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULE

SCHEDULE

Of FEES or DUES of COURT (referred to in Section 26) to be paid in lieu of the Fees presently payable to the Inner and Outer-House Assistant Clerks, Clerks of the Teind Court, Clerks of the Bills, and Auditor.

INNER-HOUSE.

	s.	d.
Original Petitions, and Petitions and Complaints, or any other writ or step by which a cause is originated; also, Answers thereto, or other first step for a Respondent or other party, Printed	15	–
Written	12	6
Condescendences, Answers, and Revised or Amended Condescendences and Answers, with or without Pleas in Law annexed, Printed	10	–
Written	7	6
Cases, and Revised or Supplementary Cases, Printed	10	–
Written	7	6
Reclaiming Notes, with or without Appendices; also Petitions and Answers, not being first steps, Printed	10	–
Written	7	6
Notes to the Lord President and Answers thereto; Minutes and Answers thereto, Printed	5	–
Written	2	6
Notes of Additional or Supplementary Pleas in Law	7	6
Each other Step or Pleading in the Inner-House, not enumerated in this Schedule, Printed	10	–
Written	7	6
(Procedure for Admission to the Poor's Roll not to be charged.)		

OUTER-HOUSE.

	s.	d.
Summonses of every kind (except in Cessios), and Defences thereto; also Letters or Notes of Suspension or Advocation, and any other Writ, Pleading or step whereby a cause is originated, or by which a party first makes appearance in any cause	10	–
Reasons or Revised or Amended Reasons of Suspension or Advocation, and Answers and Revised or Amended Answers thereto, with or without Notes of Pleas in Law annexed, each	5	–
Condescendence and Answers, Revised or Amended Condescendence, and Revised or Amended Answers, with or without Notes of Pleas in Law annexed, each	5	–
Notes of Additional or Supplementary Pleas in Law	5	–

(continued.)

Outer-House—*continued.*

	s.	d.
Inventories to satisfy Production, and Inventories of Titles in Teind Causes, each	5	–
Cases and Revised or Supplementary Cases	7	6
Minutes and Answers thereto; Notes and Answers thereto, each	2	6
Objections, Revised Objections, Answers and Revised Answers thereto, each	2	6
Condescendence and Claims, or Interests in Multiplepoindings, Rankings, &c., and Revised ditto, where the sum claimed is upwards of 10*l.*, each (No charge where for 10 *l.* or under.)	2	6
Each other Step or Pleading in the Outer-House, not enumerated in this Schedule	7	6

BILL-CHAMBER.

	s.	d.
Bills or Notes of Suspension or Advocation, Suspension and Interdict, and Answers thereto, or other original application, or first step, except Plack Bills, each	5	–
Bills for loosing Arrestments, and Answers thereto; Notes and Answers thereto, each	2	6
Accounts of Expenses, each (see "Miscellaneous Papers")	2	6
Bonds of Caution, on being taken out	2	6
Certificates, or Extracts of Judgments	2	6

EXTRACTS.

	s.	d.
Decrees of Locality (instead of 4*l.* 13*s.* 4*d.* presently paid to the Teind Clerks, besides other Fees)	40	–
Decrees of Valuation (instead of 7*l.* 4*s.* 6*d.* presently paid to the Teind Clerks, besides other Fees)	60	–
All other Decrees, if in Foro	15	–
Decrees in Absence,—Acts, Abbreviates of Adjudication, Diligences and Protestations, each	10	6

MISCELLANEOUS PAPERS.

	s.	d.
Certified Copy proceedings for Appeal to the House of Lords	40	–
Certified Copy of Pleadings or Interlocutors, by a Principal Clerk or his Assistant	2	6
Oaths of Parties, Witnesses or Havers, if in Presence, each	2	6
if on Commission	1	–
Bonds of Judicial Caution, on being taken out	10	–
Prepared States and Schemes, Printed	15	–
Written	10	–
Memorials and Abstracts	10	–
Minutes of Election of a Common Agent	2	6

MISCELLANEOUS PAPERS—*continued.*

	s.	d.
For printed Additional Appendices or other Papers, boxed for the Judges of the Inner-House, not being pleadings in the cause, each	2	6
Notes for Searches, if under 10 years from the date of the order, each Search	2	6
10 years and under 25	7	6
25 years and upwards	12	6
for Extracted Processes in the Teind Record	5	–
Accounts of Expenses	5	–
And in lieu of the Auditor's Fees at present payable, the following rates:—		
Accounts under 10*l.*	2	6
10*l.* and under 20*l.*	5	–
20*l.* and under 50*l.*	7	6
50*l.* and under 100*l.*	10	–
100*l.* and under 150*l.*	15	–
150*l.* and under 200*l.*	20	–
200*l.* and under 300*l.*	30	–
300*l.* and under 500*l.*	40	–
500*l.* and upwards	60	–

The Fees in the preceding Schedule to apply to all Causes in the Court of Session, Jury Court and Court of Commissioners for Teinds; also to Maritime and Consistorial Causes; but shall not apply to Causes on the Poor's Roll, to proceedings under the Acts relative to Friendly Societies, in so far as at present exempted from fees, nor to Petitions under the Act 5 Geo. IV. c. 72, relative to Small Stipends.

Court of Session (Scotland).

A

B I L L

To make certain Alterations in the Duties of the Lords Ordinary, and in the Establishment of Clerks and Officers of the Court of Session and Court of Commission for Teinds in Scotland, and to reduce the Fees payable in these Courts.

(Prepared and brought in by
The Lord Advocate, Mr. Attorney General,
and Mr. Robert Steuart.)

Ordered, by The House of Commons, *to be Printed,*
14 *April* 1836.

186.

24 *June* 1836.—6 Will. IV.

A

BILL

[AS AMENDED BY THE COMMITTEE]

To make certain Alterations in the Duties of the Lords Ordinary, and in the Establishment of Clerks and Officers of the Court of Session and Court of Commission for Teinds in *Scotland*, and to reduce the Fees payable in these Courts.

[N.B.—*The Clauses marked* (A.) *to* (C.) *were inserted in the Committee.*]

Preamble:

WHEREAS the number of Officers attached to the Court of Session in *Scotland*, and the Fees or Emoluments paid to them were at first established by usage, or by Acts of Sederunt of that Court:

50 Geo. 3, c. 112.

And whereas by an Act passed in the fiftieth year of the reign of his Majesty King George the Third, intituled, "An Act for abridging the form of extracting Decrees of the Court of Session in *Scotland*, and for the Regulation of certain parts of the Proceedings of that Court," a Fee Fund was established, and the Dues of Court, or the Fees and Emoluments of the Clerks and other Officers were partially regulated:

55 Geo. 3, c. 42.

And whereas by an Act passed in the fifty-fifth year of the reign of his Majesty King George the Third, intituled, "An Act to facilitate the Administration of Justice in that part of the United Kingdom called *Scotland*, by the extending Trial by Jury to Civil Causes," a considerable addition was made to the Judicial Establishment in *Scotland*, and payments were appointed to be made in the form of Salaries out of the Duties and Revenues of *Scotland*, which by Acts passed in the seventh and tenth years of the reign of her Majesty Queen Anne were made chargeable with the Fees, Salaries and other Charges allowed or to be allowed by her Majesty, her heirs and successors, for keeping up the Courts of Session, Justiciary and Exchequer in *Scotland*:

55 Geo. 3, c. 70.

And whereas by another Act passed in the fifty-fifth year of the reign of his said Majesty King George the Third, intituled, "An Act for better regulating the Formation and Arrangement of the Judicial and other Records of the Courts of Session in *Scotland*," an alteration and reduction was made in the number of Officers and Keepers of the Records, and an alteration was made in the mode of appointment of these Officers:

59 Geo. 3, c. 35.

And whereas by an Act passed in the fifty-ninth year of the reign of his said Majesty King George the Third, intituled, "An Act to amend an Act passed in the fifty-fifth year of the reign of his present Majesty, intituled, 'An Act to facilitate the Administration of Justice in that part of the United Kingdom called *Scotland*, by extending Trial by Jury to Civil Causes,'" an addition was made to the Officers of the said Jury Court, and certain Fees were authorized to be paid:

1 & 2 Geo. 4, c. 38.

And whereas by an Act passed in the first and second years of the reign of his late Majesty King George the Fourth, intituled, "An Act for establishing Regulations respecting certain parts of the proceedings in the Court of Session, and in the Court of Commissioners for Teinds, and respecting the Duties, Qualifications and Emoluments of certain Clerks and other Officers of the said Courts," various alterations were made, and the appointment of new Officers authorized, and payments by Salaries to them and other Officers directed to be made:

6 Geo. 4, c. 20.

And whereas by an Act passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act for the better regulating of the Forms of Process in the Courts of Law in *Scotland*," extensive alterations were made in the forms of procedure, and compensation out of the said revenues of *Scotland* was authorized to be made to Clerks or Officers affected thereby, and a new form of citation and charge and intimation against defenders furth of the kingdom being introduced, and a record thereof established, the Court of Session was authorized to fix an allowance for the trouble and expense thereby imposed on the Keeper of the Record, to be paid to him from the said Fee-Fund:

1 Will. 4, c. 69.

And whereas by an Act passed in the first year of the reign of His present Majesty King William the Fourth, intituled, "An Act for uniting the Benefits of Jury Trial in Civil Causes with the ordinary Jurisdiction of the Court of Session, and for making certain other alterations and reductions in the Judicial Establishments of *Scotland*," provision was made for reducing the number of Clerks of Court, both Principal and Depute Clerks of Session; and the appointment of Depute Clerks and Assistant Clerks of Session was vested in His Majesty, and compensation was appointed to be made to Clerks and others suffering loss by the regulations introduced by the said last recited Act:

And whereas by an Act passed in the third and fourth years of the reign of His present Majesty King WILLIAM the Fourth, intituled, "An Act to provide for the execution of the Duties performed by the Barons of Exchequer in *Scotland*, in relation to the Public Revenue, and to place the management of the Assessed Taxes and Land Tax in *Scotland* under the Commissioners for the affairs of Taxes," various powers and duties formerly exercised by the Court of Exchequer in *Scotland* were transferred to the Commissioners of His Majesty's Treasury for the time being, or any three of them, and the powers of fixing and paying the compensations and payments authorized to be fixed or made from the aforesaid duties and revenues of *Scotland* is transferred to the said Commissioners: 3 & 4 Will. 4, c. 13.

And whereas His present Majesty, by Commission bearing date the Sixth day of June One thousand eight hundred and Thirty-three, directed Letters Patent to be forthwith made and passed under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of *Scotland*, directing certain persons therein named to make a diligent and faithful inquiry into various matters relative to the Law and Administration of Justice in *Scotland*, and in particular, "As to the Fees now exigible from Suitors in the Court of Session in *Scotland*, and the practicability of diminishing the same by reducing the establishment of Clerks and other Officers now receiving such Fees or otherwise:"

And whereas His present Majesty, by Commission bearing date the Sixteenth day of August One thousand eight hundred and Thirty-four, directed Letters Patent to be forthwith made and passed under the Seal appointed by the Treaty of Union to be kept and made use of in place of the Great Seal of *Scotland*, directing certain persons therein named (in addition to the inquiries which they were directed to make by the said first recited Commission) to make a diligent and full inquiry into various farther matters relative to the Law and Administration of Justice in *Scotland*, and in particular, "As to the arrangement of Judicial Business in the Courts of Session and other Courts;" and also, "As to the Numbers, Duties and Emoluments of the Clerks and other Officers employed in the Court of Session, and in the General Register House in connexion with the said Court, as also with any office that may be required for Sequestrations, or for the administration of the Bankrupt Law, or otherwise;" and also, "As to any and what legislative measures ought to be brought forward in reference to the matters contained in this and the former Commission, with the view of diminishing expense, removing delay and improving the Administration of Justice in *Scotland*:"

And whereas the Commissioners so appointed have made two Reports to His Majesty, which have been laid before Parliament:

And whereas, in order to improve the arrangement of Judicial Business before the Lords Ordinary of the Court of Session, and to improve the arrangements and duties of the Clerks and other Officers of the said Court, and of the Court of Commission for Teinds in *Scotland*, and to diminish the expense of the Administration of Justice, it is expedient that certain new Regulations should be adopted, together with a farther reduction of the number of the Clerks and Officers of the said Courts, and that the Clerks or other Officers should derive their remuneration or emolument from Salaries of a fixed amount, and it is therefore necessary in some respects to alter or amend the said recited Acts and the existing practice;

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the junior Lord Ordinary of the Court of Session for the time shall act as one of the permanent Lords Ordinary in the Outer-House, and shall be on the same footing in regard to the duties of preparing and deciding causes in the Outer-House with the other four permanent Lords Ordinary; and that on and after the Eleventh day of November next after the passing of this Act, it shall accordingly be competent to enrol causes brought into Court for the first time before the junior Lord Ordinary, in the same manner as before any of the other four permanent Lords Ordinary, and the junior Lord Ordinary shall thereafter proceed in and determine the same in common form: Provided always, That (with the exception as to Actions of Reduction hereinafter mentioned), the other duties of the junior Lord Ordinary shall continue as at present.

1.
Junior Lord Ordinary to act as one of the permanent Lords Ordinary.

2.
Actions of Reduction to be enrolled before any Lord Ordinary.

And be it Enacted, That on and after the said Eleventh day of November next, the present practice of enrolling all Recissory Actions or Actions of Reduction exclusively before the junior Lord Ordinary shall be discontinued; and it shall be competent to enrol such of the said description of actions as shall be brought into Court for the first time before any of the five Lords Ordinary in the Outer-House, who shall severally proceed to prepare and dispose thereof in common form.

3.
Causes to be enrolled weekly before any Lord Ordinary.

And be it Enacted, That the present regulation, by which each of the four permanent Lords Ordinary is required in rotation to officiate as Ordinary for the week in the Outer-House, shall be discontinued; and that on and after the said Eleventh day of November next, it shall be competent to enrol in the weekly printed Roll, causes which shall then be brought into Court for the first time before any of the Lords Ordinary, without regard to such rotation; and it shall be competent to any Lord Ordinary to discharge the duties of Lord Ordinary on oaths and witnesses.

4.
Lords Ordinary to be attached to either division.

And be it Enacted, That the said Lords Ordinary in the Outer-House shall not be exclusively attached to either Division of the Court, but shall be attached equally to both Divisions thereof; and that on and after the said Eleventh day of November next, a Partibus in the usual form shall be written upon all Summonses, Letters or Notes of Suspension, Advocation or other writ by which a cause shall be originated in the Outer-House, and such Partibus shall set forth the particular Division of the Court to which the cause shall belong; and in the event of the cause being afterwards removed to the Inner-House by Reclaiming Note, Cases or otherwise, it shall only be competent to carry the cause to the particular Division so set forth: Provided always, That the Division to which the cause is to belong shall be stated in the weekly printed Rolls: And provided also, That this regulation shall not be held to apply to causes presently depending in the Outer-House; but that all such causes shall continue to belong to that Division of the Inner-House to which the Lords Ordinary, before whom such causes now depend, are severally attached.

5.
Principal Clerks of Session.

And be it Enacted, That instead of Four Principal Clerks of the said Court of Session and Four Principal Clerks connected with proceedings in Trials by Jury, being two Issue Clerks and two Record Clerks, the number of Principal Clerks shall be reduced, as hereinafter provided, to Four in all, who, in addition to the duties heretofore discharged by the Principal Clerks of Session, shall perform all duties belonging to the Principal Clerks connected with Trials by Jury, as hereinafter provided; and shall also discharge the duties of the present Clerks of the Bills, in all Bill-Chamber proceedings which may take place in the Inner-House of the Court of Session.

6.
Vacancies of Principal Jury Clerks not to be filled up, and distribution of duties of Issue Clerks.

And be it Enacted, That in order to carry such reduction of the number of Clerks into effect, the vacancies which may occur in the offices of the said Four Principal Clerks, being the two Issue Clerks and two Record Clerks, connected with Trial by Jury, shall not be filled up, and as vacancies occur in the offices of the said two Issue Clerks, the duties now falling to be performed by them shall be discharged as follows: On the first of the said vacancies occurring, it shall be competent to the Presidents in each Division of the Court, and they are hereby required to nominate one of the Principal Clerks in each Division who shall be conjoined with the remaining Issue Clerk in the performance of those Duties, and on the remaining vacancy occurring, the two other Principal Clerks shall be conjoined with the two Principal Clerks previously nominated as aforesaid, in the performance of the said duties in their several Divisions of the Court respectively, in the same manner as they have been performed by the present Issue Clerks; and the said Principal Clerks are hereby enjoined and required to consult, advise and act with the remaining Issue Clerk and with one another in the performance of the said Duties, for the purpose of preserving uniformity of practice.

7. Distribution of duties of Record Clerks.

AND whereas, by the present arrangement, the senior Record Clerk is attached to the First Division of the Court in business connected with Jury Trial, and the junior Record Clerk is in like manner attached to the Second Division of the said Court; BE it Enacted, That as vacancies occur in the offices of the Record Clerks, the duties now falling to be discharged by them in the Inner-House, and at the Register House connected with Inner-House causes, and at Jury Trials which take place at the sittings in *Edinburgh*, shall be performed by the two Principal Clerks of Session connected with the Division in which such vacancies shall severally occur; each Principal Clerk taking charge in the Inner-House as aforesaid of those causes which depended in or belong to his own office; and the duties now falling to be discharged before the Lords Ordinary by the said Record Clerks and their Assistant relative to causes connected with Trials by Jury, shall from and after the Eleventh Day of November next be performed by the Depute and Assistant Clerks, each Depute and Assistant Clerk taking charge in the Outer-House as aforesaid of those causes which depended in or belong to his own office; and the said causes so appropriated to trial by Jury, or ordered to be so tried, shall not be sent to the Jury Clerks' offices until the record is ready to be closed, and issues are to be prepared: Provided always, That the practice of remitting such causes to the Jury Roll shall remain as at present.

8. Duties of Inner-House Clerks, &c.

And be it Enacted, That in case of absence from necessary cause of any Principal Clerk of Session, his duty shall be discharged by any Person appointed by the Division of the Court to which such Principal Clerk may belong, either from among the Record or Issue Clerks or any person duly qualified to hold the office of Principal Clerk of Session, Assistant Clerks in the Inner-House, or the Depute Clerks in the Outer-House; and all Interlocutors which have been or shall hereafter be written by any such persons so appointed and acting under authority of the Court, being duly signed, shall be and they are hereby declared to be valid and effectual, any law or practice to the contrary notwithstanding; and after the death, resignation or removal of the present Principal Clerk to the King's Processes, no payment shall be made to any Principal or Depute Clerk of Session, as Clerk to King's Processes; and the said office of Clerk to King's Processes shall be and the same is hereby abolished, from and after such vacancy occurring in the said office of Principal Clerk, and Processes conducted on behalf of His Majesty shall thereafter be under the care of the Clerks of Session generally; and so much of the before-recited Act passed in the first and second years of the reign of his Majesty King George the Fourth, as provides, that in the event of a Principal Clerk of Session being appointed one of the Principal Clerks of the Bills, he shall receive an additional Salary of Three hundred Pounds per annum, shall be and the same is hereby repealed.

1 & 2 Geo. 4, c 38.

9. Assistant Clerks in the Inner-House.

And be it Enacted, That instead of Six Assistant Clerks of Session in the Inner-House, these Assistant Clerks shall be reduced to Four in number, in manner herein provided; and no successors shall be appointed to the present Assistant Clerks connected with Jury Cases.

10. Duties.

And be it Enacted, That the Assistant Clerks in the Inner-House shall, in addition to their other duties, take charge of all Bill-Chamber Cases brought into the Inner-House, and shall in like manner take charge of all Jury Cases in the Inner-House, on the death, resignation or removal of all the present Issue Clerks and Record Clerks; and in case both or either of the Assistants of the Issue and Record Clerks shall resign or be removed, or predecease that event, the duties of such Jury Clerk's Assistant so resigning, removed or predeceasing, shall in the meantime be discharged by such Person or Persons as may be superseded and placed upon Retired Allowance or Compensation by the operation of this Act, or in such other way and manner as the Court of Session may direct, in virtue of the powers conferred by this Act.

11. Salaries.

And be it Enacted, That the Assistant Clerks in the Inner-House, instead of being paid by Fees, shall receive a fixed Salary of Three hundred Pounds each per annum.

12. Depute Clerks in the Outer-House and Assistants.

And be it Enacted, That instead of Six Depute Clerks of Session in the Outer-House, and Six Assistant Clerks, the number shall be reduced to Five Depute, and under the exception aftermentioned, to Five Assistant Clerks; and in addition to the duties at present performed by them, the Depute and Assistant Clerks shall take charge of all Processes connected with Trial by Jury in the Outer-House, on the death, resignation or removal of the present Record Clerks in that Department; and the Depute Clerks, with the exception of the Depute Clerk attached to the junior Lord Ordinary and the Lord Ordinary on the Bills, shall attend in rotation the Trials at Circuit, on the resignation, removal or death of the present Jury Clerks, each of the said Depute Clerks so attending receiving an Allowance of Three Pounds Three Shillings per day during his necessary absence from *Edinburgh*, in full of all

Expenses of each Circuit: Provided always, That a Depute and Assistant Clerk shall attend at the Bar of each Lord Ordinary in the Outer-House, and that one of the Depute Clerks shall be attached to the Junior Lord Ordinary and to the Lord Ordinary on the Bills, as hereinafter provided, and shall have the benefit of Two Assistants and Two separate offices, the one office under the charge of One Assistant, being devoted to the business of the Court of Session, and the other office, under the charge of the other Assistant, being devoted to the business of the Bill-Chamber; and the offices and duties of the whole of the present Clerks in the Bill-Chamber, connected with Bill-Chamber procedure, shall be and the same are hereby abolished: Provided also, That in the event of inequality of business depending before a particular Lord Ordinary, the Lord President of either Division, on special application by such Lord Ordinary, is hereby empowered to require such Person or Persons as shall be superseded, and shall be receiving Compensation or Retired Allowance under this Act, or the Clerks, either Depute or Assistant, to officiate before any Judge or Judges; and the same proceeding shall take place in the case of the necessary absence of a Depute or Assistant Clerk.

13.
Salaries of Assistant Clerks in the Outer-House.

And be it Enacted, That the remuneration of the Assistant Clerks employed in the business of the Outer-House, instead of depending, as at present, upon Fees, shall consist of a fixed Salary of Three hundred and Fifty Pounds per annum each; and the said Assistant Clerks, both in the Inner-House and Outer-House, are hereby prohibited from charging or receiving any Fees except for Copies of Interlocutors, or other Papers ordered or required, for which an allowance shall be paid at the ordinary rate paid to Clerks for copying and stationery in the Court of Session: Provided always, That where upon the motion of a party or parties in a cause, sanctioned by the Court or Lord Ordinary, any of the said Depute or Assistant Clerks shall be employed to make investigations and prepare any report, calculation or state, the charges therefor shall be regulated by the time and labour in each particular case, but subject to the review and taxation of the Auditor of Court, in like manner as accounts of expenses; and the Emoluments arising from such employment shall be paid into the Fee Fund.

14.
Duties and Salaries of Clerk of Bill-Chamber and Assistant.

And be it Enacted, That the Depute Clerk employed to transact the business of the Bill-Chamber shall, under the Principal Clerks of Session, have the whole charge of that department, and shall be responsible for the reputed solvency of Cautioners, and for consigned Money, in like manner as the Bill-Chamber Clerks are at present; and the remuneration of the said Depute shall consist of a Salary of Five hundred Pounds per annum, and the remuneration of the Assistant Clerk of the Bill-Chamber shall consist of a fixed Salary of

Three hundred Pounds per annum; and the said Depute and Assistant are hereby prohibited to charge or receive any Fees, except for copying Bills of Suspension and other pleadings or papers, for which an allowance shall be paid at the ordinary rate paid to Clerks for copying and stationery in the Court of Session, all other Fees hitherto paid in the Bill-Chamber being hereby abolished, including the Fees on consigned Money, and Interest during the period of consignation.

15.
Distribution of Business.
(1 Will. 4, c. 69, s. 13.)

AND whereas, by the before recited Act of the first year of the reign of His present Majesty, it is enacted, That the two vacancies which should then next occur in the office of Principal Clerk of Session, as also in the office of Depute Clerk of Session, should not be supplied, and that in like manner the vacancies in the offices of the other Clerks belonging to the Court of Session should not be supplied until a certain event therein mentioned: AND whereas, in virtue of the said Act, certain vacancies which have since occurred have not been supplied, whereby the number of Principal Clerks of Session has been already reduced from Six to Four, and the number of Depute Clerks has been reduced from Six to Five, and the number of Assistants to the Depute Clerks has also been reduced from Six to Five: AND whereas it is expedient and necessary, for the purpose of carrying into effect the purposes of the said Act last recited, in so far as not hereby altered, and of the present Act, that the business of the several offices should be duly apportioned among the remaining Clerks; BE it Enacted, That the current business in the office of the late Sir *Walter Scott*, Baronet, Principal Clerk of Session, hereby abolished, shall be equally divided and transmitted to the offices or chambers of the two Principal Clerks now attached to the First Division of the Court; and the current business in the office formerly belonging to *Adam Rolland*, Principal Clerk of Session, hereby abolished, shall, in like manner, be equally divided and transmitted to the offices or chambers of the two Principal Clerks now attached to the Second Division; and the current business in each of the two offices in the Outer-House, now corresponding to the said two Inner-House offices, shall be distributed and transmitted to the respective offices of the Depute Clerks, according as they shall be attached to the several Lords Ordinary in the Outer-House before whom such causes so to be transmitted presently depend: That the Assistant Clerk now in the office held by *William Pringle*, Depute Clerk, deceased, shall take and fill the place and situation of the Assistant now deceased: That the Assistant Clerk now in the office of the Principal Clerk, Second Division, whose office is hereby abolished, shall be one of the two Assistants to the Depute Clerk who is to be attached to the Junior Lord Ordinary and the Bill-Chamber: That all actions of reduction now depending before the Junior Lord Ordinary in the other offices, shall be transmitted to the office of the Depute Clerk attached to the Junior Lord Ordinary by this Act: That the Depute Clerk, whose office corresponded with the Principal Clerk's office in the Second Division, hereby abolished, and his present Assistant, shall be transferred to and take charge of the business in the office now held by *Thomas Beveridge* and his Assistant: That *John Pringle*, Depute Clerk, and his present Assistant, shall be attached to the business depending before Lord *Corehouse*; *Thomas Bruce*, Depute Clerk, and his Assistant, to the business depending before Lord *Fullerton*; *Robert Menzies*, and his present Assistant, to the business depending before Lord *Moncreiff*; *Adam Wilson*, and his present Assistant, to the business depending before Lord *Jeffrey*; *Thomas Beveridge*, and his present Assistant, to the business depending before Lord *Cockburn*; and the said *Thomas Beveridge*, with the addition of the Assistant before provided, to the department of the Bill-Chamber: That in terms of these regulations, all causes depending before the several Lords Ordinary above named shall be transmitted to the respective offices of the Depute Clerks above named, according as they are to be severally attached to the said Judges and their successors: That those causes in the Inner-House, falling to be transmitted back to the Outer-House, shall be transmitted to the office of the Depute Clerk, who shall, in virtue of this Act, be attached to the Lords Ordinary to such causes respectively: That all causes which, on or after the said Eleventh day of November next, may come to depend in the office now held by either the said *John Pringle* or *Robert Menzies*, Depute Clerks, and which shall be removed by Reclaiming Note or otherwise to either Division of the Inner-House, in terms of the provisions hereinbefore contained, shall be transmitted either to the office held by *Adam Rolland*, Principal Clerk in the First Division, or by *Thomas Thomson*, Principal Clerk in the Second Division: That, in like manner, all causes removed to the Inner-House from the office held by the said *Thomas Bruce* and *Adam Wilson*, Depute Clerks, shall be transmitted either to the office held by *George Joseph Bell*, Principal Clerk in the First Division, or by *James Fergusson*, Principal Clerk in the Second Division: That all causes presently depending before the Junior Lord Ordinary, hereafter removed to the Inner-House by Reclaiming Note or otherwise, shall be transmitted to the office of the Principal Clerk which corresponded with the office of the Depute Clerk, in which such causes formerly depended: Provided always, That those causes which depended in the offices held by *William Pringle*, Depute Clerk, deceased, and by *Adam Wilson*, Depute Clerk, as well as all causes which, on or after the said Eleventh day of November next, may come to depend before the Junior Lord Ordinary in the Outer-House, and which may be removed to the Inner-House by Reclaiming Note or otherwise, shall be transmitted to the Senior Principal Clerk's Office of that Division of the Court to which such causes shall belong, in terms of this Act; and the practice as to Reclaiming Notes from the Bill-Chamber being lodged with any of the Inner-

House Clerks of either Division of the Court, shall remain as at present; and the same rule shall be followed with respect to the transmission of causes taken to report from the Bill-Chamber.

16.
Judges' Clerks.

And be it Enacted, That the Salaries of each of the Judges' Clerks and Keepers of the Inner and Outer-House rolls, to be appointed after the death, resignation or removal of the present incumbents, shall be Four hundred Pounds to each of the Keepers of the Inner-House rolls, instead of Five hundred Pounds as at present; and to the ordinary Judges' Clerks Two hundred Pounds per annum each, instead of Three hundred Pounds as at present; and so much of the said recited Act of the first and second years of his late Majesty King George the Fourth as provides that certain allowances shall be paid by the Collector of the Fee Fund to such Person or Persons as should be appointed by the Court of Session, for forming a fund for the purpose of providing eventual life-rent annuities to the Judges' Clerks and Keepers of the Inner-House rolls, shall be and the same is hereby repealed, reserving to the Parties interested in the fund as at present established, and in the yearly payments directed to be made thereto by the said Act, a right to claim compensation for such loss or damage as they may be able to qualify, as hereinafter provided.

1 & 2 Geo. 4, c. 38, s. 15.

17.
Extractors.

And be it Enacted, That instead of the duty of extracting the Acts and Decrees of the Court of Session being performed by four Extractors and eight Engrossing Clerks, nominated by the Principal Clerks of Session during pleasure, the duty of preparing Extracts shall be intrusted to One Principal Extractor, to be appointed by His Majesty, His heirs and successors, which Principal Extractor shall not practise before the Court of Session or hold any official situation in the said Court other than in terms of this Act, and shall attend in and perform the duties of the office in person, with the aid of One Assistant, nominated by him, and holding an appointment at pleasure under him, and for whom he is to be responsible, and who, in the event of absence from necessary cause of the Principal Extractor, shall be empowered to subscribe and authenticate the extracts; and the Principal Extractor shall from time to time employ such engrossing Clerks as he shall think necessary for the performance of the business of the office.

18.
Salaries.

And be it Enacted, That the Principal and Assistant Extractors shall be paid wholly by Salaries; and that of the Principal shall be Five hundred Pounds per annum, and that of the Assistant shall be Three hundred Pounds per annum, and the Engrossing Clerks shall be paid at the rate usually paid to Clerks for the manual operation of copying, adding thereto the price of stationery; and it shall be held illegal and an act of malversation in office for the Principal or Assistant Extractor to participate in the charges for copying payable to such Engrossing Clerks.

19.
Keeper of the Records.

And be it Enacted, That when a vacancy shall occur in the office of Keeper of the Records, established by the before recited Act passed in the fifty-fifth year of the reign of his Majesty King GEORGE the Third, it shall not be competent to appoint a successor to the present Keeper; and the duties of the office shall be performed by the Principal Extractor and his Assistant, with the aid of a Clerk, in case it shall appear to the said Principal Extractor to be proper and necessary to appoint such Clerk, who shall receive such salary, not exceeding One hundred Pounds per annum, as shall be fixed by the said Principal Extractor; and no fees shall hereafter be received by any Person performing the duties of the said office.

20.
Keeper of the Minute-book and Record of Edictal Citations.

And be it Enacted, That when a vacancy shall occur in the office of Keeper of the Minute-book, and of the Keeper of the Record of Edictal Citations, One Officer shall be appointed by His Majesty, His heirs and successors, who shall perform the duties of both offices; and these duties shall be performed by the holder of the said offices in person, with the aid of a Clerk to be appointed by him; and such Officer shall receive a fixed salary of Three hundred Pounds per annum, and his said Clerk shall receive a salary of One hundred and thirty Pounds per annum, in lieu of all fees or perquisites: Provided always, That upon the occurrence of the first vacancy in the said two offices, the Duties of such office so first becoming vacant shall be performed by the Officer holding the other of the said two offices; and for performing the Duties of the said two offices, he shall receive Three hundred Pounds per annum, in case the Salary and Emoluments then receivable by him, in respect of his said previous office, shall not amount to that sum annually; and he shall be entitled to appoint a Clerk with a Salary as aforesaid; and when a vacancy shall occur in the said office of Keeper of the Minute-book, the Person or Persons who shall hereafter perform the Duties of the said office shall not charge or receive any fees or perquisites, or any profits from the sale of the Minute-book.

21.
Minute-book, how to be printed.

And be it Enacted, That the Minute-book of the Court of Session shall be printed by the Keeper thereof, and shall be sold by him to the Public at the lowest rate which will defray the necessary expense of printing the same, and he shall annually exhibit an account thereof to the Auditor of Court, who is authorized to examine and audit same.

22.
Collector and Accountant of the Fee Fund.

And be it Enacted, That the Salary and Emoluments of the Collector of the Fee Fund shall not exceed Four hundred Pounds per annum, paid in the same manner as the present Salary and Emoluments are; and upon any vacancy hereafter occurring in the said office, his successor shall be appointed by His Majesty and His heirs and successors; and the Salary of the present Accountant of the Fee Fund, while he shall hold the said office, shall be One hundred Pounds: Provided always, That the offices of the said Collector and Accountant of the Fee Fund may be abolished by any Act to be passed during the present Session of Parliament, or to be hereafter passed, and their duties transferred to other persons.

23. Auditor to be by Salary.

And be it Enacted, That the Auditor of Accounts in the said Court, instead of being paid by Fees, shall receive a fixed Salary of Seven hundred Pounds per annum, with the accommodation of office-room, or such a reasonable Allowance for the same as the said Court shall direct.

24. Macers.

And be it Enacted, That as vacancies occur, the Salaries allowed to each of the Macers of Court shall be limited to One hundred Pounds per annum.

25. Teind Clerks.

And be it Enacted That the office and duties of the present Principal Clerk of the Commissioners for Teinds shall be and the same is hereby abolished, and the business heretofore discharged by the Teind Clerks shall be in future discharged by the present first and second Depute Clerks of Teinds and their successors in office, the said present first Clerk being hereafter to be named the Clerk of Teinds; and upon his death, resignation or removal, his successor shall be appointed by His Majesty and His heirs and successors; and the said present second Clerk being hereafter to be named the Depute Clerk of Teinds, and upon his death, resignation or removal, his successor shall be appointed by the Clerk of Teinds for the time, and the salary of the Clerk of Teinds shall be Three hundred Pounds per annum, and the salary of the Depute Clerk shall be Two hundred and Fifty Pounds per annum, besides the emoluments respectively allowed to such Clerk and Depute Clerk by this Act.

26. Duties of the Teind Clerks; Extracts, Accounts, &c.

And be it Enacted, That the provisions and regulations for abridging the form of extracting Decrees of the Court of Session under the said recited Act of the fiftieth year of the reign of his late Majesty King GEORGE the Third, shall be and the same are hereby extended and applied to extracts of Acts and Decreets pronounced by the Court of the Commissioners for Teinds, except in processes of valuations of Teinds, and other cases where a full extract may be required; and the provisions and regulations which are or may be applicable to auditing of accounts of expenses in the Court of Session by the Auditor of Court, shall be and the same are hereby extended and applied to accounts of expenses in the Court of Commissioners for Teinds, which shall be subject to be audited and taxed by the said Auditor in like manner as accounts of expenses in the Court of Session; and the business of the Teind Office shall in other respects continue as at present: Provided always, That in those cases in which the Clerk of

Teinds may be appointed by remit from the Court or Lord Ordinary, or may be employed by any party in a cause in the Teind Court as an accountant, or for the preparation of states, schemes or calculations for regulating or adjusting the rights of parties, the charges to be made by the said Clerk of Teinds shall be regulated according to the time and labour in each particular case, but subject to the review and taxation of the Auditor of the Court of Session, in like manner as accounts of expenses; and the emoluments arising from such employment of and charges by the said Clerk of Teinds shall belong to such Clerk of Teinds: And provided also, That the said Depute Clerk of Teinds shall continue to discharge the duty of extracting Decreets pronounced by the Court of Commissioners for Teinds, and shall draw the emoluments thereof, as the same are regulated by this Act.

27.
The Fee Fund.

And be it Enacted, That the fees contained in the Schedule annexed to this Act, along with the fees presently payable upon extracts of deeds recorded in the books of Council and Session, shall hereafter form and be paid into the Fee Fund of the Court of Session; and all other fees, dues and perquisites payable to the said Fee Fund, or to the Clerks or Officers of Court, or of the Commissioners for Teinds, are and shall be abolished, under the exceptions hereinbefore made; and the salaries and allowances made and provided by this Act shall be payable quarterly free of all deductions out of the said Fee Fund, under the provisions, in case of insufficiency of the said fund, contained in the before recited Act of the fiftieth year of the reign of his Majesty King GEORGE the Third.

50 Geo. 3, c. 112, s. 17.

28.
CLAUSE (A.)
Officers of Court may be summarily removed for malversation.

And be it Enacted, That if any Clerk Extractor or other Officer of Court shall neglect or not duly perform his duty, or shall be guilty of any malversation in office, or shall exact or receive any fees or perquisites other than those due to him in virtue of his office, contrary to law, it shall be competent for the Court of Session, on such charge or charges being proved in any summary application by Petition and Complaint at the instance of the party or parties aggrieved, or of His Majesty's Advocate for the time being, to pronounce such Judgment as in the circumstances of the case may seem just, not exceeding deprivation of office and expenses of the proceedings, besides the repayment of any such fees or perquisites unduly received, which shall be paid either to the party complaining or to the Fee Fund as the Court shall direct.

29.
CLAUSE (B.)
Compensation.

And be it Enacted, That it shall be lawful for any Clerk or Officer of the Court of Session or other person entitled to compensation for loss to be suffered through the operation or effect of this Act, or for or in consideration of any additional or more laborious duties to be by this Act imposed upon such Clerk, Officer or person, to make application to the Lord High Treasurer of the United Kingdom of *Great Britain* and *Ireland*, or to the Commissioners of His Majesty's Treasury for the time being, claiming such compensation, giving at the same time notice of such application to His Majesty's Advocate; and it shall be lawful for the said Lord High Treasurer or Commissioners of the Treasury to investigate such claim and call for such evidence in relation thereto as he or they may think necessary; and upon such claim being established to his or their satisfaction, the said Lord High Treasurer or Commissioners of His Majesty's Treasury, or any Three of them, is and are hereby authorized and empowered to award to such person such compensation as he or they shall think him entitled to, either by the payment of a gross sum or by way of annuity, as he or they shall think proper: Provided always, That a copy of every such award for compensation shall be laid before before both Houses of Parliament within Two calendar Months after the commencement of the Session next ensuing after making the same; and no such award shall be final and conclusive until Two calendar Months after the same shall have been so laid before Parliament: Provided also, That if any person to whom compensation shall be so awarded by way of annuity shall be afterwards appointed to any other Public Office, such compensation shall be accounted *pro tanto* of the salary payable to such person in respect of such other office while he shall continue to hold the same.

30.
CLAUSE (C.)
Compensation, how to be paid.

And be it Enacted, That the several compensations which may be awarded under the authority of this Act, shall be payable and paid out of the monies which by the Acts of the seventh and tenth years of the reign of her Majesty Queen ANNE were made chargeable with the fees, salaries and other charges allowed or to be allowed for keeping up the Courts of Session, Justiciary or Exchequer in *Scotland*.

31.
Secretary of State to appoint farther Clerks, and no Clerk to have claim for Compensation.

And be it Enacted, That it shall be competent for His Majesty's Principal Secretary of State for the Home Department for the time being, upon proper representation being made to him, to appoint, or to authorize the appointment or employment of such farther Clerks or Officers, in addition to those hereinbefore provided, and for such times and at such salaries as may appear in the circumstances to be necessary, such salaries to be payable as aforesaid out of the Fee Fund: Provided always, That no such Clerk or Officer, so to be appointed or employed, shall have any claim to Compensation for being deprived of his office or employment: And provided further, That no Clerk or Officer, who may be appointed to any of the offices hereinbefore mentioned, after the First day of January One thousand eight hundred and Thirty-six, shall have any claim to Compensation for loss of fees or loss of office from the operation or effect of this Act, or of any Act passed during the present Session of Parliament.

32.
Annuity Fund to Judges' Clerks.
1 & 2 Geo. 4, c. 38.

AND whereas a Fund has been accumulated under the provisions of the said recited Act of the first and second years of the reign of his Majesty King George the Fourth, and the Acts of Sederunt of the Court of Session relative thereto, for the purpose of providing eventual life-rent annuities to the said Judges' Clerks and Keepers of the Inner-House Rolls, and the present Judges' Clerks and Keepers of the Inner-House Rolls, and certain existing annuitants, are interested in the said fund and in the contributions directed to be made thereto, under the provisions of the said Act, which are hereby repealed as aforesaid; BE it Enacted, That in case any Compensation shall be awarded to the Persons interested in the said fund and the payments directed to be made thereto, it shall be lawful to the said Lord High Treasurer and Commissioners, and they are hereby empowered, in awarding such compensation, if they shall see cause, to take and receive the said accumulated fund, and the holders thereof are hereby in that case authorized and required to pay and assign the same to the said Lord High Treasurer and Commissioners, or to such Person or Persons as they shall appoint; or otherwise the said accumulated fund may be dealt with and disposed of in such way and manner, and under such regulations for the security and proper application thereof, as to the said Lord High Treasurer and Commissioners may seem proper.

33.
Court of Session to make Acts of Sederunt.

And be it Enacted, That the Court of Session shall be and is hereby empowered from time to time to make such further regulations by Act of Sederunt, as the said Court may deem meet for the purpose of carrying into effect the purposes of this Act, and of duly apportioning the business and regulating the duties to be performed by the several Clerks and Officers of Court, and which regulations such Clerks and Officers shall respectively be bound to observe: Provided always, That the said Court may meet for the above purposes during Vacation as well as during Session, and that they may alter and amend such regulations from time to time.

34.
Acts repealed: this Act to take effect from last day of September.

And be it Enacted, That all laws, statutes and usages shall be and the same are hereby repealed, in so far as they may be in any respect inconsistent or at variance with the provisions of this Act, and the whole provisions of this Act, unless where otherwise herein specially provided, shall commence and take effect from and after the last day of September next after the passing of this Act.

35.
Act may be repealed, altered or amended.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULE

SCHEDULE

Of FEES or DUES of COURT (referred to in Section 27) to be paid in lieu of the Fees presently payable to the Inner and Outer-House Assistant Clerks, Clerks of the Teind Court, Clerks of the Bills, and Auditor.

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	s.	d.
INNER-HOUSE.		
Original Petitions, and Petitions and Complaints, or any other writ or step by which a cause is originated; also, Answers thereto, or other first step for a Respondent or other party, Printed	15	-
Written	12	6
Condescendences, Answers, and Revised or Amended Condescendences and Answers, with or without Pleas in Law annexed, Printed	10	-
Written	7	6
Cases, and Revised or Supplementary Cases, Printed	10	-
Written	7	6
Reclaiming Notes, with or without Appendices; also Petitions and Answers, not being first steps, Printed	10	-
Written	7	6
Notes to the Lord President and Answers thereto; Minutes and Answers thereto, Printed	5	-
Written	2	6
Notes of Additional or Supplementary Pleas in Law	7	6
Each other Step or Pleading in the Inner-House, not enumerated in this Schedule, Printed	10	-
Written	7	6
(Procedure for Admission to the Poor's Roll not to be charged.)		
OUTER-HOUSE.		
Summonses of every kind (except in Cessios), and Defences thereto; also Letters or Notes of Suspension or Advocation, and any other Writ, Pleading or step whereby a cause is originated, or by which a party first makes appearance in any cause	10	-
Reasons or Revised or Amended Reasons of Suspension or Advocation, and Answers and Revised or Amended Answers thereto, with or without Notes of Pleas in Law annexed, each	5	-
Condescendence and Answers, Revised or Amended Condescendence, and Revised or Amended Answers, with or without Notes of Pleas in Law annexed, each	5	-
Notes of Additional or Supplementary Pleas in Law	5	-

(continued.

OUTER-HOUSE—*continued.*

	s.	*d.*
Inventories to satisfy Production, and Inventories of Titles in Teind Causes, each	5	–
Cases and Revised or Supplementary Cases	7	6
Minutes and Answers thereto; Notes and Answers thereto, each	2	6
Objections, Revised Objections, Answers and Revised Answers thereto, each	2	6
Condescendence and Claims, or Interests in Multiplepoindings, Rankings, &c., and Revised ditto, where the sum claimed is upwards of 10*l.*, each	2	6
(No charge where for 10 *l.* or under.)		
Each other Step or Pleading in the Outer-House, not enumerated in this Schedule	7	6

BILL-CHAMBER.

Bills or Notes of Suspension or Advocation, Suspension and Interdict, and Answers thereto, or other original application, or first step, except Plack Bills, each	5	–
Bills for loosing Arrestments, and Answers thereto; Notes and Answers thereto, each	2	6
Accounts of Expenses, each (see "Miscellaneous Papers")	2	6
Bonds of Caution, on being taken out	2	6
Certificates, or Extracts of Judgments	2	6

EXTRACTS.

Decrees of Locality (instead of 4*l.* 13*s.* 4*d.* presently paid to the Teind Clerks, besides other Fees)	40	–
Decrees of Valuation (instead of 7*l.* 4*s.* 6*d.* presently paid to the Teind Clerks, besides other Fees)	60	–
All other Decrees, if *in Foro*	15	–
Decrees in Absence,—Acts, Abbreviates of Adjudication, Diligences and Protestations, each	10	6

MISCELLANEOUS PAPERS.

Certified Copy proceedings for Appeal to the House of Lords	40	–
Certified Copy of Pleadings or Interlocutors, by a Principal Clerk or his Assistant	2	6
Oaths of Parties, Witnesses or Havers, if in Presence, each	2	6
if on Commission	1	–
Bonds of Judicial Caution, on being taken out	10	–
Prepared States and Schemes, Printed	15	–
Written	10	–
Memorials and Abstracts	10	–
Minutes of Election of a Common Agent	2	6

MISCELLANEOUS PAPERS—*continued.*	s.	d.
For printed Additional Appendices or other Papers, boxed for the Judges of the Inner-House, not being pleadings in the cause, each	2	6
Notes for Searches, if under 10 years from the date of the order, each Search	2	6
10 years and under 25	7	6
25 years and upwards	12	6
for Extracted Processes in the Teind Record	5	–
Accounts of Expenses	5	–
And in lieu of the Auditor's Fees at present payable, the following rates:—		
Accounts under 10*l.*	2	6
10*l.* and under 20*l.*	5	–
20*l.* and under 50*l.*	7	6
50*l.* and under 100*l.*	10	–
100*l.* and under 150*l.*	15	–
150*l.* and under 200*l.*	20	–
200*l.* and under 300*l.*	30	–
300*l.* and under 500*l.*	40	–
500*l.* and upwards	60	–

The Fees in the preceding Schedule to apply to all Causes in the Court of Session, Jury Court and Court of Commissioners for Teinds; also to Maritime and Consistorial Causes; but shall not apply to Causes on the Poor's Roll, to proceedings under the Acts relative to Friendly Societies, in so far as at present exempted from fees, nor to Petitions under the Act 5 Geo. IV. c. 72, relative to Small Stipends, nor to any proceedings which are at present exempt from fees by any Act of Parliament now in force.

Court of Session (Scotland).

A

BILL

[AS AMENDED BY THE COMMITTEE]

To make certain Alterations in the Duties of the Lords Ordinary, and in the Establishment of Clerks and Officers of the Court of Session and Court of Commission for Teinds in *Scotland*, and to reduce the Fees payable in these Courts.

(Prepared and brought in by
The Lord Advocate, Mr. Attorney General,
and Mr. Robert Steuart.)

Ordered, by The House of Commons, *to be Printed,*
24 *June* 1836.

376.

A

BILL

For the better Regulation of the Office of Auditor of Accounts in the Court of Session in Scotland, and for the Appointment of Two Accountants-General in the said Court.

[Note.—The Words and Figures printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.
(6th Feb. 1806, continued by subsequent Acts.)
(50th Geo 3. ch. 112, sec. 48.)
(1st & 2d Geo. 4. ch. 38, sec. 32.)

WHEREAS the Office of Auditor of Accounts in the Court of Session in Scotland was originally established by Acts of Sederunt of that Court; and by an Act passed in the fiftieth year of the reign of his Majesty King George the Third, intituled, " An Act for abridging the Form of extracting Decrees of the Court of Session in Scotland, and for the Regulation of certain parts of the Proceedings of that Court," the Fees payable to and exigible by the said Auditor were regulated and fixed; and by another Act passed in the first and second year of the reign of his late Majesty King George the Fourth, intituled, " An Act for establishing Regulations respecting certain parts of the Proceedings in the Court of Session, and in the Court of Commissioners for Teinds, and respecting the Duties, Qualifications and Emoluments of certain Clerks and other Officers of the said Courts," it was enacted, that the said Office of Auditor of Accounts should thereafter be and remain a permanent Office in the Court of Session, and that the person then filling the said Office should continue to hold the same ad vitam aut culpam, with power to his Majesty, his heirs and successors, to appoint another Auditor of Accounts, so that there might be an Auditor of Accounts for each Division of the said Court, in manner therein provided:

And whereas it is expedient to provide for the better regulation of the said Office, and to unite and combine the Duties thereof with the Office and Duties of the Accountants-General in the Court of Session to be established by this Act:

And whereas it is expedient to provide for the safe custody and administration of Monies and Effects consigned in Bank, or otherwise, and placed under the authority of the Court of Session, and of Monies and Estates of Pupils, Lunatics and Persons absent from Scotland, committed by the said Court to the management of any Factor loco tutoris, Curator bonis, or Factor loco absentis, or other person under the authority of the said Court, or otherwise falling under the charge or control of the same, and of Bonds judicially granted under the authority of the said Court, by the appointment of Accountants-General in the said Court;

1. Power to appoint Auditor repealed, and no successor to be appointed to the present Auditor.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT so much of the said recited Act passed in the first and second years of the reign of his late Majesty, as empowers his Majesty, his heirs and successors, to appoint another Auditor of Accounts, so that there might be an Auditor of Accounts for each Division of the Court of Session, shall be and the same is hereby Repealed; and upon the death, resignation or removal of the Auditor of Accounts in the Court of Session for the time being, when the provisions of this Act in respect of the Office of such Auditor of Court shall commence and take effect, no successor shall be appointed to him in his said Office.

2. Two Accountants-General established, one for each Division.

And be it Enacted, That *Two* Offices of Accountants General shall be and the same are hereby established, one of the said Offices being attached to the First Division of the Court of Session, and the other of the said Offices being attached to the Second Division of the said Court, and the Duties to be discharged by the Officers filling the said *Two* Offices in terms of this Act, in matters not specially appertaining to either of the said Divisions, shall be apportioned between the said Offices in such manner as may be directed by the Court of Session, in the Regulations to be framed by them, as hereinafter provided; and the persons holding the said several Offices shall be respectively denominated Accountant-General to the First Division, and Accountant-General to the Second Division of the said Court; and every person to be appointed to either of the said Offices shall be versant in law and in accounts, and shall, in virtue of his appointment, be a member of the College of Justice, and shall hold his said office ad vitam aut culpam, and the persons to be appointed to the said Offices shall severally possess the authorities and privileges, and shall perform the Duties vested in and attached to the said Offices by this Act.

3. The present Auditor of Court to be

And be it Enacted, That the person filling the said Office of Auditor of Accounts in the Court of Session for the time being, when the provisions one, and His Majesty to appoint the other, and their Successors.

visions of this Act shall commence and take effect, shall be and he is hereby appointed Accountant-General to the First Division of the said Court, from and after the time when the provisions of this Act shall commence and take effect, and the present Office of Auditor of Accounts shall merge and be included in the said Office of Accountant-General, in manner and to the effect provided by this Act; and it shall be lawful to His Majesty, and His heirs and successors, from and after the *passing of this Act*, to nominate and appoint a fit and proper person, of the description aforesaid, to be Accountant-General to the Second Division of the said Court; and upon every Vacancy which shall occur in either of the said Offices by death, resignation or otherwise, it shall be lawful to His Majesty, and His heirs and successors, to nominate and appoint a fit and proper person, of the description aforesaid, to supply such vacancy; and no person who shall hold either of the said Offices shall, under pain of deprivation of his office, practise, either directly or indirectly, by a partner or otherwise, as an agent before the said Court of Session, or hold any other official situation in the said Court, or have any intromission with the monies or estates under his custody or administration, or any concern in the receiving or investing thereof, otherwise than in the performance of the duties of his office in virtue of this Act; and during the indisposition or necessary absence of either of the said Officers, the other is hereby empowered and required to perform the duties of his office; and the said Officers are hereby enjoined and required to consult and advise with each other in the execution of their duties, for the purpose of preserving uniformity of practice.

4.
Accountants-General to perform the duty of taxing Accounts.

And be it Enacted, That the persons holding the said Offices of Accountant-General shall perform the duty of taxing Accounts of Expenses in the Court of Session, or Accounts of Business, in such and the like manner as the said duty has heretofore been performed, and with the same powers which have heretofore been possessed, by the said Auditor of Accounts, each of the said Accountants-General performing the said duty for and in respect of the department to which he shall be appointed and attached as aforesaid; and all the laws and regulations now in force with respect to the present office of Auditor of Accounts in the Court of Session shall apply and be in full force and effect with respect to the said offices of Accountants-General, in so far as the same may be consistent with the provisions of this Act.

5.
Receipts and other Documents to be transmitted to the Accountants-General.

And be it Enacted, That all receipts for monies and effects consigned or to be consigned in any bank, or otherwise, and placed under the authority or control of the said Court, by virtue of the order or authority of the Court of Session, or any of the Judges thereof, or by virtue of any statute, act of sederunt or usage, having reference to any judicial proceedings in the said Court relative to such consigned money or effects;

and also all bonds judicially granted or to be granted in the said Court, by virtue of the order or authority of the said Court, or any of the Judges thereof, or by virtue of any statute, act of sederunt or usage, having reference to any judicial proceedings in the said Court relative to such bond; and also all accounts, inventories, vouchers, rentals and other documents, rendered or lodged, or to be rendered or lodged, by any Factor loco tutoris, or Factor loco absentis, or Curator bonis, by virtue of the order or authority of the said Court, or any of the Judges thereof, or by virtue of any statute, act of sederunt or usage, having reference to the offices or duties of such Factors or Curators, shall, from and after the time when the provisions of this Act shall commence and take effect, be transmitted to the said Accountants-General respectively, for and in respect of their several departments as herein provided, and the same shall be by them, and under their directions, kept and preserved for the use of all concerned in regular order within the chambers assigned to them; and the said Accountants-General, and their Assistants or Clerks, shall regularly enter in Books or Records all such receipts, bonds, accounts, inventories, vouchers, rentals and other documents, in such form and manner, and with such indices thereof, and under such regulations as may be provided by or by virtue of this Act; and such Books and Records shall form part of the Records of the Court of Session, and extracts therefrom, made and certified in such manner as may be directed by the regulations to be made by the Court of Session, shall bear faith in such and the like manner as other extracts from the Records of the said Court, and all Books and Records kept in the said offices shall be open to the public on payment of the fee hereinafter provided.

6.
Clerks to transmit all Receipts, and other Documents.

And be it Enacted, That the several Clerks of the Court of Session and Bill-Chamber shall, as soon as conveniently may be after the time when the provisions of this Act shall commence and take effect, transmit to the said Accountants-General respectively as aforesaid, all such receipts, bonds, accounts, inventories, vouchers, rentals and other documents, then lodged or deposited in their several offices; and the said several Clerks shall, from and after the time when the provisions of this Act shall commence and take effect, within *Forty-eight* Hours after the lodging or depositing in their several offices of all such receipts, bonds, accounts, inventories, vouchers, rentals or other documents, transmit the same to the said Accountants-General respectively as aforesaid; and the same, when so transmitted, shall be regularly entered in the Books or Records kept by the said Officers as aforesaid, and an inventory of the same shall be transmitted therewith in duplicate, such duplicates to be provided by the parties and paid for out of the estates interested, one of the copies of which inventory shall be signed by the Clerk and retained by the said Accountant-General, and the other shall be returned to such Clerk, transmitting the same, with an acknowledgment

ment of such transmission by the said Accountant-General thereon, which shall be a sufficient acquittance to such Clerks for the custody of the said documents.

7.
Administration of Receipts for consigned Money.

And be it Enacted, That it shall be the duty of the said Accountants-General and they are hereby empowered and required to accumulate interest with the principal of all consigned monies as aforesaid, at every term of *Whitsunday* and *Martinmas*, *half-yearly*, so long as such money or any part thereof shall be consigned, beginning the first accumulation at the term of *Whitsunday* or *Martinmas* that shall happen *Six* Months after the transmission of the receipt for the same as aforesaid; and, for this purpose, it shall be the duty of the said Officers either to take or transmit the said receipts to the Banks in which such monies may be consigned at each term as aforesaid, and obtain a new receipt in exchange, containing such accumulation of interest with principal, or otherwise to obtain receipts from such Banks for such money as aforesaid, containing within them an obligation upon the said Banks to accumulate interest with principal at each term of *Whitsunday* and *Martinmas* as herein provided; or otherwise to open accounts with such Banks in such manner and form and under such regulations as the Court shall direct in manner hereinafter provided; and it shall be competent to the said Officers, when payment of any part of such money is to be made, either to mark the payment made to account on the back of the receipt, and to certify to the debtor therein that he has done so, or to exchange the receipt then in his hand for a new receipt bearing the exact sum due, after deducting such payment, and a receipt or receipts for such sums so to be paid in the names of the person or persons to whom such payment is to be made; and all such transactions by the said Officers shall be regularly entered in the Books or Records kept by them as aforesaid; for all which purposes such farther provision may be made by the Court of Session in the Regulations to be made by them, in terms of this Act, as they may think proper.

8.
Monies how to be consigned.

And be it Enacted, That the said Court of Session, and the Divisions or Judges thereof, shall be and they are hereby empowered, when and as they shall think fit, by the Regulations hereinafter provided to be made by the said Court, or by any order or warrant granted by either of the Divisions, or by any of the Judges thereof, for the consignation of any monies or effects as aforesaid, to order such monies or effects to be consigned upon receipts taken in the names of such persons as they shall appoint, or in the names of the said Accountants-General for the time being, on account of the person or estate to be specified in the said receipts; and upon the death, resignation or removal of the said Accountants-General, such receipts taken in their names shall be valid and effectual to their successors in office, in such and the like manner as such receipts would have been valid and effectual to the Accountant-General so dying, resigning or being removed: Provided always, That no such monies or effects consigned as aforesaid shall be drawn from or paid by the banks or persons in whose hands the same shall be consigned, except upon a warrant granted by the said Court, or the Division or Judge thereof by whom or by whose predecessor such consignation may have been ordered, which warrant shall be countersigned by the said Accountants-General for the time being; and no payment or delivery of any such monies or effects shall be valid or effectual as a discharge or acquittance to the said bank or person in whose hands such monies or effects may be consigned, except upon such warrant granted and countersigned as aforesaid.

9.
Bonds to be entered in books; and Duties connected therewith.

And be it Enacted, That it shall be the duty of the said Accountants-General to receive and enter in the Books or Records kept by them as aforesaid, all bonds judicially granted or to be granted as aforesaid, and the said Books and Records shall be so kept as to exhibit at all times to all concerned the state of such bonds; and from and after the time when the provisions of this Act shall commence and take effect, the extract of the order or warrant of nomination and administration of every Factor or Curator shall be transmitted and entered in the said Books or Records as aforesaid; and such extract shall be indorsed by the Accountant-General, to whose office the same shall be transmitted, with a certificate bearing that the same has been so recorded, and that the bond of caution has been lodged.

10.
Accountants-General to see provisions as to Factors duly complied with.

And be it Enacted, That the said Accountants-General shall be and they are hereby respectively charged, in their several departments, with the duty of seeing all statutory provisions and regulations, and all orders and regulations made or to be made by the Court of Session, and which they are hereby empowered to make, by Acts of sederunt or otherwise relative to Factors or Curators and their offices and duties duly and properly complied with and implemented; and in case of neglect or default therein, they are hereby respectively empowered and required to report the same to such Lord Ordinary as the Court may direct, or in default of such direction, or in time of vacation in case of need, to the Lord Ordinary on the Bills, in a summary manner, who shall pronounce such orders or interlocutors thereon as shall be just, and the same shall be subject to review of the Inner-House in such manner as shall be provided by the Regulations to be made by the Court of Session as hereinafter provided.

11.
actor or Curator to lodge Inventories and Rentals, &c.

And be it Enacted, That every Factor loco tutoris, or loco absentis, or Curator bonis aforesaid, shall within such time after his appointment as shall be fixed by the Regulations to be made by the Court, produce and lodge with the said Accountants-General respectively, on his oath,

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oath, a full inventory and rental of the estate and effects, heritable and moveable, falling under his administration, and of the bonds, bills and other vouchers and instructions thereof, and shall also exhibit such account-books and other evidence which may exist, showing the nature, extent or amount of such estate and effects, or such other satisfactory evidence thereof as the said Accountants-General may require, or the said Court may direct, and the circumstances of the case may afford; and every such Factor or Curator shall thereafter, from time to time, produce and lodge as aforesaid such farther inventories, rentals or other documents, and exhibit such farther accounts, vouchers or evidence as may come to his knowledge, in manner to be provided by the said Regulations; and it shall be the duty of the said Accountants-General respectively, at or previous to the first annual audit and examination that shall take place as hereinafter provided, to examine and verify the sufficiency and correctness of such inventories and rentals, and relative vouchers and evidence, and in case of any thing appearing to either of them to be insufficient or incorrect, he shall have power to require farther and complete evidence, with power to him, if the same shall not be complete, and he is hereby required to report the same to the Lord Ordinary aforesaid, in manner and to the effect hereinbefore provided.

12.
Factors and Curators to lodge Accounts of Charge and Discharge.

And be it Enacted, That every Factor and Curator aforesaid shall, annually, or at such times and in such manner as may be fixed by the Regulations to be made by the Court of Session, lodge with the said Accountants-General respectively, an account of charge and discharge of his intromissions with the estate and effects under his administration, with the vouchers of discharge relative thereto, and the lodging of the said account shall be duly entered in the said Books or Records; and after such account shall be so lodged, a day and hour shall be named by the Accountant-General for the examination of the said account and vouchers, and due notice of such day and hour shall be given by the Accountants-General to such Factor or Curator, and also to his cautioner or cautioners, and to the person or persons upon whose application the nomination of such Factor or Curator may have taken place; and all necessary outlay relative to such notice shall be defrayed by such Factor or Curator; and at such appointed time such Factor or Curator shall attend at the chambers of the Accountant-General, bringing with him the vouchers of the charge of the said account, and the said cautioner and applicant shall also be entitled to attend, by themselves or their agents, if they shall see cause.

13.
Accounts to be examined and balanced, and reported on.

And be it Enacted, That at the time appointed as aforesaid, the Accountant-General shall proceed to audit and examine the said account, and he shall have power to require such farther explanations, or such farther production of vouchers, books, writings, documents, or other evidence as shall appear to him necessary for the due and proper audit of the said accounts; and when such audit shall be completed, the Accountant-General shall strike the balance, after increasing the charge or disallowing the discharge, according to the evidence, and shall report on such account and balance to the Lord Ordinary aforesaid, who shall pronounce such order or interlocutor approving of the same, or otherwise, as shall be just, and at the same time such balance shall be disposed of, either by consignation or otherwise, as the said Lord Ordinary shall direct; and the Accountant-General shall also report any material change in the circumstances of the Cautioner or Cautioners for such Factor or Curator which may have come to his knowledge, or which may appear, from any certificate of solvency or otherwise, to be lodged in terms of the Regulations, or order of the said Court, by such Factors or Curators, along with their annual accounts as aforesaid; and such Factor or Curator whose accounts are so audited, examined and reported on, shall be entitled, before the said report shall be given in to the Lord Ordinary, to see the same, and to state in writing and deliver to the Accountant-General, within such time and in such manner as may be fixed by the said Regulations, any objections he may have to the said report, but no charge shall be allowed to the Factor for preparing such objections; and when the same shall have been seen and considered by the Accountant-General, and disposed of as he shall think just, it shall be competent to the Factor or Curator, if he shall see cause, to require that the said account and report, along with his objections, shall be laid before the said Lord Ordinary, by whom he shall be heard thereon, at such Lord Ordinary's chambers, either in time of session or vacation, at such time as he shall direct; and the Accountant-General shall also attend at such hearing, if required by the Lord Ordinary, who shall thereupon pronounce such order or interlocutor disposing of the matter, as shall be just, which shall be subject to review in such manner as shall be fixed by the Regulations to be made by the Court of Session as aforesaid: Provided always, That in case such objections shall not be sustained, the Factor or Curator shall be found liable in the whole expenses that may be incurred in discussing such objections upon such review.

14.
Accounts may be examined by all concerned.

And be it Enacted, That such accounts of charge and discharge lodged by Factors and Curators shall be kept and preserved by the Accountants-General in their chambers for the use of all concerned, and an entry of their being so lodged shall be regularly made in their Books or Records, and all concerned shall be entitled to examine such accounts, in the office in which they shall be lodged, on payment of the fee specified in the said Schedule hereunto annexed; but the same shall not be lent up or allowed to be taken away from the said office: Provided always, That the Factor or Curator, whose accounts are under

audit

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audit and examination, may, on cause shown, receive up any of the vouchers lodged by him as relative thereto, pending such audit, on receipt and obligation for their redelivery on demand; and after such audit and examination, and final disposing of the report thereon, the Factor or Curator shall have right to receive up the vouchers produced by him.

15. Neglect or default of Factor, &c. to be reported.

And be it Enacted, That it shall be the duty of the Accountants-General from time to time, as they shall see cause, and particularly at the time of auditing and examining the annual accounts as aforesaid, to report to the said Lord Ordinary any neglect or default in the performance of the duties of such Factors or Curators, or any material change in the circumstances or situation of such Factors or Curators; and the Lord Ordinary shall thereupon pronounce such order or interlocutor as shall be just and consistent with the Regulations which the said Court of Session shall make, and which they are hereby empowered to make relative to any neglect or default, or material change of circumstances of such Factors or Curators; and such order or interlocutor shall be applied and enforced, and subject to review, in such manner as shall be provided by the said Regulations.

16. An Agent to be appointed by the Crown.

And be it Enacted, That a person shall, from and after the *passing of this Act*, be appointed by His Majesty, and His heirs and successors, to be Agent to the office of Accountant-General, such person being a member of the Society of Writers to the Signet, or of the Society of Solicitors before the Supreme Courts, of at least *Three* Years' standing, whose duty it shall be, in pursuance of any order pronounced by the said Lord Ordinary, or by the Court of Session, to bring such action or institute such diligence, or other proceeding, as may be directed by such order for the purpose of compelling implement of any order or warrant which shall or may be issued or granted for the due administration or recovery of any monies, estates or effects consigned or administered as aforesaid; and such action, diligence or other proceeding shall be and is hereby authorized to be brought or instituted in the name of such agent for the time being, for the purposes of this Act; and the charges and expenses of such action, diligence or other proceeding shall, after due audit, be payable out of the monies, estates or effects, relative to which such action, diligence or other proceeding may have been brought or instituted, in such manner and under such regulations as may be fixed by the Court of Session as aforesaid; in default whereof they shall be payable out of the Fee-fund hereinafter established, upon the warrant and authority of the Court or of the Lord Ordinary: Provided always, That in case such charges and expenses shall be recovered from the person against whom such proceedings shall be directed, the same shall be repaid to the said estate or fund out of which such payment may have been made.

17.
Present state of Factories, consigned Money, &c. to be investigated.

And be it Enacted, That the Accountants-General shall, each for and in respect of the department to which he shall be appointed as aforesaid, make due inquiry without delay, under the authority of the Court of Session, as herein provided, into the present state, amount and condition of all consigned money and judicial bonds, consigned or granted as aforesaid, previous to the time when the provisions of this Act shall commence and take effect, and also into the present state and condition of the offices of Factors or Curators appointed previous to the *commencement of this Act*, and of the accounts and other documents lodged or rendered, or which ought to have been lodged or rendered by them; and also into the state and condition of all consigned money and relative lists of unclaimed dividends in mercantile sequestrations lodged, or which ought to have been lodged by the Trustees administering, or who nay have administered the affairs of sequestrated bankrupts; and for these purposes the said Court of Session shall be and they are hereby empowered and required from and after the *passing of this Act*, to order such returns as to them may seem necessary and proper to be made to the Accountants-General by the Clerks and other Officers of the said Court, relative to the monies, bonds, factories, curatories and trusts, in mercantile sequestrations, and from time to time to order such farther returns relative thereto as they may think necessary and proper; and the said Court shall also make regulations for the government and direction of the Accountants-General in making such inquiry as aforesaid, which these Officers shall be bound to observe, and the Accountants-General shall be and each of them is hereby empowered, in pursuance of such regulations, to examine the records of all processes and proceedings in the Court of Session and Bill-Chamber, and to require such farther information as they may think proper from the Clerks and Officers of the said Court, which such Clerks and Officers are hereby required to furnish without any fee; and also to hold communication with the parties interested, to call for accounts, vouchers and documents from all concerned, to inquire into the state of security of the several monies, estates or effects, and to give notice of the names of persons having right to monies, estates and effects, and the sums appearing to be due to them respectively, by advertisement in the Gazette, or in such other manner as may be provided by the Court of Session.

18.
Reports on cases inquired into to be made.

And be it Enacted, That the Accountants-General shall make such reports on the cases so inquired into by them as aforesaid to the Inner-House of the Court to which they are respectively attached, as may be directed and convenient for the ends of justice; and such reports shall be prepared in such manner as may best exhibit the state, condition and amount of the monies, bonds, factories, curatories and trusts aforesaid, and as may be fixed by the said Regulations; and the said Court shall thereupon and they are hereby empowered to pronounce such orders or interlocutors as they shall deem necessary.

19. Annual Reports to be presented.

And be it Enacted, That the said Accountants-General shall every year from and after the *passing of this Act*, at such time as the Court shall appoint, deliver to the said Court a printed report, containing a summary of the duties performed in their offices during the year immediately preceding; and such annual report shall contain a Statement, in a tabular form, of all factories, curatories or trusts which have come under their official superintendence or notice, or into which they have inquired in terms of the provisions of this Act during such year, exhibiting such material circumstances connected therewith as can be conveniently stated in the said form, and particularly exhibiting, under a separate head, whether or not, or how far the regulations applicable to the said offices have been duly complied with by such Factors, Curators or Trustees; and the expense of printing such reports shall be paid out of the Fee-fund established by this Act.

20. Payments to be made to those entitled to them.

AND whereas it is expedient that provision should be made for facilitating payments to persons entitled thereto out of the said monies; BE it Enacted, That the Court of Session shall be and they are hereby authorized and required to frame such Regulations as they may think proper for granting warrants for payments out of the said monies to those who shall be entitled thereto, in the easiest and least expensive manner, with proper and suitable checks for the security of such monies.

21. Chambers to be provided for Accountants-General.

And be it Enacted, That Chambers or Office Rooms shall be provided for the said Accountants-General and their Assistants and Clerks, proper and sufficient for their accommodation, and for the transaction of the business to be conducted by them, in the buildings connected with, and erected for, the use of the Courts of Session and other Courts of Justice, and the Clerks and Officers thereof; and the same shall, if possible, be provided and assigned by the Trustees having charge of the said buildings accordingly; and in case sufficient accommodation cannot be procured in the said buildings, such Chambers and Office Rooms shall be provided, situated as near to the said Courts as may conveniently be procured; and the price or rent thereof, together with the necessary expense of fitting up the same, shall be defrayed out of the Fee-fund to be established by this Act.

22. Accounts, Documents and Records to be kept in one office under charge of one Assistant.

And be it Enacted, That the business of the said office of Accountant-General, in so far as regards the lodging and custody of the accounts of Factors loco tutoris, Factors loco absentis, or Curators bonis, with the vouchers, books, rentals, inventories or other documents connected therewith, receipts for consigned monies or effects, and judicial bonds, and the keeping of the records appointed to be kept by this Act, shall be transacted and kept in one office; and one of the Assistants to be appointed by the said Accountants-General in manner hereinafter mentioned, shall have under them the special charge and custody of such accounts, vouchers, books, rentals, inventories, or other documents, and of such receipts, judicial bonds and records.

23. Accountants-General to appoint and be answerable for Assistants.

And be it Enacted, That the said Accountants-General and their successors in office shall be and they are hereby empowered jointly to nominate and appoint the said Assistant, and each of them shall also be empowered to nominate and appoint an Assistant for the offices to be kept by them respectively for the taxation of accounts in the Court of Session for aiding and assisting them in the auditing of the accounts of Factors loco tutoris, Factors loco absentis and Curators bonis, and the other duties incumbent upon them, for all which Assistants the said Accountants-General shall be answerable, and the said Assistants shall hold their respective offices during pleasure.

24. Additional Allowances and additional Clerks may be authorized by the Secretary of State.

AND whereas it is probable that the duties of the said Accountants-General during the first few years after their appointment, by inquiring into and reporting upon consignations of monies, unclaimed dividends, judicial bonds, factories, curatories and trusts, made, granted or constituted previous to the time when the provisions of this Act shall commence and take effect, will be greater than the ordinary amount of such duties thereafter; and it is reasonable that an additional allowance should be made to the said Accountants-General for such greater duties during the period the same shall continue, and it is expedient to provide for the performance of such duties; BE it Enacted, That from and after the period of *One* Year after the *passing of this Act*, on written application being made by the said Accountants-General for the time being to His Majesty's Principal Secretary of State for the Home Department for the time being, it shall be competent for the said Principal Secretary of State, on considering the duties performed by the said Officers from time to time, to fix such a sum of additional allowance to each of the said Accountants-General in consideration of the said greater duties as under the circumstances of the case may appear to be just and reasonable: Provided always, That such additional allowance shall only be payable during the continuance of such greater duties, and that the amount thereof shall not in the whole exceed the sum of *Four hundred* Pounds per annum, to be paid in the same manner as the salary hereinafter provided; and it shall likewise be competent to the said Principal Secretary of State to authorize the said Accountants-General, if necessary, to employ an additional Clerk or Clerks during pleasure, at such salaries as he may think proper; and such salaries shall be paid *quarterly* out of the Fee-fund established by this Act.

25. Salaries of Accountants-General and their Assistants.

And be it Enacted, That each of the said Accountants-General shall be paid by a salary of per annum, and each of the said Assistants shall be paid by a salary of per annum,

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which several salaries shall be payable quarterly out of the Fee-fund established by this Act.

26.
No Fees to be appropriated by any of the said Officers.

And be it Enacted, That from and after the time when the provisions of this Act shall commence and take effect, no fees shall be appropriated for his own use or behoof, by any person who is hereby or may hereafter be appointed to any of the said offices of Accountant-General or Assistant; and all fees payable to the present Auditor of Accounts for his own use or behoof shall be and the same are, from and after the said date, hereby abolished, reserving, however, to the said present Auditor of Accounts his claim for compensation in terms of the provisions of this Act; and an allowance, at the ordinary rate charged in the Extractors Office of the Court of Session, for copying and stationery shall be paid by the parties or out of the estates interested, for recording or copying papers in the said office, or making extracts from the records therein, which shall be wholly distributed among the Clerks employed there, in such manner as the said Accountants-General shall direct.

27.
Fees as in Schedule, and Fee-fund established.

And be it Enacted, That for and in respect of the performance of the several duties, and at the several steps of procedure set forth in the Schedule (A.) hereunto annexed, the fees therein specified and no others shall be charged and levied by the said Accountants-General and their Assistants, and shall be by them paid into one of the chartered Banks, in such manner and under such regulations as shall be fixed by the said Court, to an account kept with the said Bank in the names of both of the said Accountants-General for the time being, which shall be and shall be denominated the Accountants-Generals' Fee-fund; and which account shall be operated upon by their joint drafts for payment of the salaries and expenses chargeable thereon, by or in terms of this Act; and all such fees and drafts shall be regularly entered in a book, to be kept in their several offices, which shall be deemed and taken to be part of the records of the Court of Session, and shall be open to the public in manner hereinbefore provided; and the amount of fees entered in the said book shall be regularly summed up in the said book *quarterly*, and the Accountants-General shall, along with the Annual Statement or Report before provided, prepare and print a Statement of the *quarterly* amounts of fees received by each of them during the year immediately preceding, and transmit copies of the same, together with a Statement of the salaries and expenses chargeable on the said fund for the said year, to the Lord President of the Court of Session, the Lord Justice Clerk and His Majesty's Advocate for the time being, and also to the Dean of the Faculty of Advocates, the Deputy Keepers of the Signet, and the President of the Incorporated Society of Solicitors, before the Supreme Courts for the time being.

28.
Interest on unclaimed Dividends in mercantile Sequestrations.

And be it Enacted, That persons having right to unclaimed dividends in mercantile sequestrations shall not be entitled to interest on such dividends, but all interest on such unclaimed dividends consigned or to be hereafter consigned shall be paid to the said Accountants-General, with the like right to the same which would have been competent to the parties entitled to the principal sums in which the same may have accrued, and shall by the said Accountants-General be paid into the account hereby established and directed to be kept as a Fee-fund, and shall be applicable to the purposes to which the said Fee-fund is directed to be applied by this Act.

29.
Accountants-General amenable to control of Court of Session.

And be it Enacted, That the said Accountants-General shall at all times be amenable to the jurisdiction and control of the Court of Session, upon summary petition and complaint presented to the said Court at the instance of His Majesty's Advocate for the time being, or of any party or suitor or person interested, for or in respect of any breach of the duties prescribed by this Act, or any malversation committed by them, or either of them, in the discharge of the duties of their office.

30.
Court of Session to have power to make Regulations, and to reduce Fees.

And be it Enacted, That from and after the *passing of this Act*, the said Court of Session shall be and they are hereby empowered and required to make such orders and regulations, by Act or Acts of Sederunt, as may be best calculated to carry into effect the purposes of this Act, and to regulate in an efficient manner the said office of Accountants-General; and the said Court are also hereby empowered and required from time to time, when they shall think fit, to order and direct any balance that may accrue on the account of the Fee-fund hereby directed to be kept in the first *Four* Years after the *commencement of this Act*, to be invested in the purchase of *Three Pounds per centum Consolidated Government Annuities*, in the names of the said Accountants-General and one other person, to be named by the said Court if they shall think fit, the dividends whereon shall, when received, be paid into the said Fee-fund; and at the period of *Five* Years from and after the time when this Act shall commence and take effect, and thereafter at every succeeding period of *Three* Years, the said Court shall investigate the state of the said Fee-fund, and they are hereby empowered and required from time to time to reduce the amount of fees, or any of them, specified in the said Schedule hereunto annexed, or in any reduced Schedule hereafter established, so as that the sums annually received on account of the said Fee-fund shall be made as nearly as may be adequate to defray the salaries and expenses chargeable thereon, and no more: Provided always, That the said Court may meet for the aforesaid purposes during vacation as well as during session, and that they may alter and amend such orders or regulations from time to time.

31. **Compensation to be allowed.**

And be it Enacted, That it shall be lawful for any Clerk or Officer of the Court of Session, or other person entitled to compensation for loss to be suffered through the operation or effect of this Act, or for or in consideration of any additional or more laborious duties to be by this Act imposed upon such Clerk, Officer or person, to make application to the Lord High Treasurer of the United Kingdom of Great Britain and Ireland, or to the Commissioners of His Majesty's Treasury for the time being claiming such compensation, giving at the same time notice of such application to His Majesty's Advocate; and it shall be lawful for the said Lord High Treasurer or Commissioners of the Treasury to investigate such claim, and call for such evidence in relation thereto as he or they may think necessary; and upon such claim being established to his or their satisfaction, the said Lord High Treasurer or Commissioners of His Majesty's Treasury, or any *Three* of them, is and are hereby authorized and empowered to award to such person such compensation as he or they shall think him entitled to, either by the payment of a gross sum or by way of annuity, as he or they shall think proper: Provided always, That a copy of every such award for compensation shall be laid before both Houses of Parliament within *Two* calendar Months after the commencement of the Session next ensuing after making the same; and no such award shall be final and conclusive until *Two* calendar Months after the same shall have been so laid before Parliament: Provided also, That if any person to whom compensation shall be so awarded by way of annuity, shall be afterwards appointed to any other public office, such compensation shall be accounted pro tanto of the salary payable to such person in respect of such other office while he shall continue to hold the same.

32. **Compensation how payable.**

And be it Enacted, That the several compensations which may be awarded under the authority of this Act, shall be payable and paid out of the monies which by the Acts of the seventh and tenth years of the reign of her Majesty Queen ANNE were made chargeable with the fees, salaries and other charges allowed or to be allowed for keeping up the Courts of Session, Justiciary or Exchequer in Scotland.

33. **Regulating Office Hours.**

And be it Enacted, That the said office of the Accountants-General shall be open to the public from *Ten* of the clock before noon to *Four* of the clock afternoon, every lawful day during the Sessions of the said Court, except only *Saturday*, when it shall close at *One* of the clock, and such days as are observed by the said Court as holidays, and for the same number of hours during the vacation of the said Court on *Three* Days in each week, namely, *Tuesday*, *Wednesday* and *Thursday*; and during the period from the *Eighth* day of *August* to the *Boxday* in *September*, the said office shall only be open such *Three* Days in the week from *Eleven* of the clock forenoon till *Two* of the clock afternoon for the lodging and inspection of documents and giving out extracts and copies: Provided always, That it shall be in the power o the Accountants-General to require such further and other attendance from the Clerks in the said office, from time to time, as the business of the said office may require, or as they may judge necessary for the due despatch of the business thereof, and the accommodation of the public.

34. All Laws repealed at variance with this Act.

And be it Enacted, That all Acts of Parliament, and Acts of Sederunt of the Court of Session, or usages, shall be and the same are hereby repealed, in so far as they are inconsistent or at variance with the provisions of this Act: Provided always, That the same shall be in force in all other respects whatsoever.

35. Meaning of certain Words in this Act.

And be it Enacted, That in any case in this Act where the word "Person" is used, the same shall be held to extend and be applied to a body politic, corporate or collegiate, as well as an individual; and every word importing the singular number only, shall extend and be applied to several persons and things as well as to one person or thing; and every word importing the plural number shall extend and be applied to one person or thing as well as several persons or things; and every word importing the masculine gender only, shall extend and be applied to a female as well as to a male: Provided always, That those words and expressions occurring in this clause to which more than one meaning is attached, shall not have the different meanings given to them by this clause in those cases in which there is any thing in the subject or context repugnant to such construction.

36. Commencement of Act.

And be it Enacted, That the whole provisions of this Act, unless where otherwise herein specially provided, shall commence and take effect from and after the *last* day of *September* next after the *passing of this Act.*

37. Act may be amended, &c.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed in the present Session of Parliament.

SCHEDULE (A.)

REFERRED TO IN THIS ACT.

SECTION I.—FEES chargeable on account of Expenses and other accounts of LAW BUSINESS, remitted by the Court of Session for Taxation.

	s.	d.
When the amount of the account as rendered does not exceed 10*l.* -	2	6
Above 10*l.* and not exceeding 20*l.* - - - - - - -	5	–
Above 20*l.* and not exceeding 50*l.* - - - - - - -	7	6
Above 50*l.* and not exceeding 100*l.* - - - - - - -	10	–
Above 100*l.* and not exceeding 150*l.* - - - - - - -	15	–
Above 150*l.* and not exceeding 200*l.* - - - - - - -	20	–

And for accounts exceeding 200*l.* the fee to be increased at the rate of 5 s. for every 50*l.* or part of 50*l.*

SECTION II.—FEES chargeable in the other Departments of Duty.

1st. For inspection of Records, Vouchers' Accounts or other documents, by parties applying at the Accountant-General's Office, *One Shilling* for each hour or part of hour employed.

2d. Each Factor loco tutoris, or loco absentis, or Curator bonis, appointed by the Court on his receiving up the Extract of his appointment, the sum of *Five Shillings.*

3d. At lodging each Deposit, Receipt and each Bond, if for sums under 50*l.*, *One Shilling*; if for sums of 50*l.* and upwards, *Two Shillings and Sixpence.*

4th. At delivery of each Warrant for payment,—

For sums of 50*l.* and under it.	For sums of 50*l.* and under 100*l.*	For sums above 100*l.*
One Shilling.	*Five Shillings.*	*Two Shillings and Sixpence* per centum.

5th. At the final discharge of each Factor or Curator, *Five Shillings.*

6th. At lodging each annual Factory or Curatorial Account, *Two Shillings and Sixpence.*

7th. For the Audit of Accounts of Factors loco tutoris, Factors loco absentis and Curators bonis, at the rate of *Ten Shillings* per centum on the amount of the annual rental or revenue of the Estate, whether arising from real or personal property, such as rents of lands and houses, feu duties, interests arising from bonds or other securities, dividends of Government or other stocks, arrears of rents, feu duties, interests and dividends and the like, so far as the same shall have been realized during the currency of the account.

On principal sums not constituted by bonds, bills or other securities now invested in Government or other stocks, such as book debts, sums arising from sales of farm stock and crops, furniture, shop and warehouse goods, and the like, when and as the same may be realized, *Ten Shillings* per centum on the amount received in sums under 200*l.*, and *Five Shillings* per centum on the amount received in sums of 200*l.* or upwards. Any accounts of business for law agents, stated in or connected with the said factory and curatorial accounts, to be taxed and charged according to the rule in Section 1st hereof.

8th. At effecting accumulations of interests upon receipts for money lodged in bank, or otherwise, to be deducted from such interest,—

If amount of Interest under 20*l.*	If above 20*l.*, and under 50*l.*	If above 50*l.*
One Shilling.	*Two Shillings and Sixpence.*	*Five Shillings* per centum.

9th. In the case of consignations of money made previous to the *passing of this Act* (except consignations of unclaimed dividends in mercantile sequestrations), the following sums to be deducted from the interest received thereon:

Sums of Interest, unaccumulated, for not more than 5 years.	Sums of Interest, unaccumulated, for more than 5 years, and not more than 10 years.	Sums of Interest, unaccumulated, for more than 20 years, and not more than 30 years.	Sums of Interest, unaccumulated, for more than 30 years, and not more than 40 years.	Sums of Interest, unaccumulated, for more than 40 years.
Ten Shillings per centum.	*Fifteen Shillings* per centum.	*One Pound* per centum.	*Two Pounds* per centum.	*Two Pounds Ten Shillings* per centum.

Court of Session Audits, (Scotland.)

A

BILL

For the better Regulation of the Office of Auditor of Accounts in the Court of Session in Scotland, and for the Appointment of Two Accountants-General in the said Court.

(Prepared and brought in by
The Lord Advocate and Mr. Attorney General.)

Ordered, by The House of Commons, *to be Printed,*
29 *June* 1836.

382.

29 *June* 1836.—7 Will. IV.

A

BILL

To regulate the Constitution, Jurisdiction and Forms of Process of Sheriff Courts, and the Civil Jurisdiction of Burgh Courts in Scotland.

Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble:

WHEREAS the office of Sheriff and the Sheriff Courts in Scotland have been found to be of great utility, by affording in all ordinary cases a cheap and speedy administration of Justice:

And whereas it is expedient, with a view to their further efficiency, to regulate the Constitution and enlarge the Jurisdiction of Sheriff Courts, to abolish the Civil Jurisdiction of Burgh Courts, and transfer the same to the Sheriff's, and to amend the Forms of Proceedings in Sheriff Courts, and of Advocations and Suspensions in the Court of Session;

1.
So much of 20 Geo. 2. as requires residence of Sheriffs in their counties repealed.
1 L. R. 66-9.

BE it therefore Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT so much of an Act passed in the twentieth year of the reign of his Majesty King George the Second, for taking away and abolishing the heritable Jurisdictions in Scotland, and for certain other purposes, as enacts that every Sheriff-Depute and Stewart-Depute shall be and reside personally within his County, Shire or Stewartry, during the space of Four Months at least in the year, and also so much of the said Act as enacts a penalty upon being convicted of not so residing, shall be and the same is hereby Repealed.

2.
Sheriff-Depute to hold Four Courts each Six Months of every year.

Provided always, and be it further Enacted, That every Sheriff Depute shall be and attend personally within his Sheriffdom upon all necessary and proper occasions, and shall hold at least *Four* Courts within his Sheriffdom during each *Six* Months of every year, unles prevented by indisposition.

3. Sheriff-Deputes required to be in habitual attendance on the Court of Session.

And be it Enacted, That every person who shall be hereafter appointed to the office of Sheriff-Depute shall be an Advocate of *Three* Years standing at least, and shall have been, at the time of his appointment, either in practice before and in habitual attendance upon the Court of Session, or in the exercise of judicial functions in the Court of a Judge Ordinary in Scotland; and that after such appointment, every such Sheriff, with the exception of the Sheriffs of the Counties of Edinburgh and Lanark, and of the Cities of Edinburgh and Glasgow, to be appointed by virtue of this Act, shall continue to be in habitual attendance upon the said Court of Session during the Sittings thereof; declaring, that if any such Sheriff, excepting as aforesaid, shall not so attend the said Court, it shall be competent for His Majesty's Advocate, or for any *Four* or more of the registered voters entitled to vote in elections of Members to serve in Parliament for such county, to present a summary petition and complaint to the Court of Session, complaining of such non-attendance, and the same being thereupon duly investigated and established upon a summary trial before the said Court, such Sheriff shall be deprived of his office.

4. Sheriff-Substitutes not removable, except with consent of Lord President and Lord Justice Clerk.

And be it Enacted, That Sheriff-Substitutes, who shall have been appointed with the approbation of the Lord President of the Court of Session in Scotland, and Lord Justice Clerk, according to the provisions of an Act passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act for the better Regulation of the Sheriff and Stewart and Burgh Courts of Scotland," shall not be removable from their offices by the present or any future Sheriff, unless with the consent of the Lord President and Lord Justice Clerk for the time being, expressed in writing to that effect; and on the death, resignation or removal of any Sheriff-Depute, his Substitute or Substitutes shall continue to hold his or their offices, and to exercise all the jurisdictions, powers or authorities thereto belonging, without the necessity of any new appointment or commission from the succeeding Sheriff: Provided always, That appeals may be taken in causes decided by such Sheriff-Substitute to the Sheriff to be appointed, which shall be laid before such Sheriff when he shall enter upon his office.

5. Sheriff-Substitutes to reside within their Sheriffdoms.

And be it Enacted, That every person holding the office of Sheriff-Substitute shall reside personally within his Sheriffdom, and shall not be absent therefrom more than *Six* Weeks in any year, without the special consent in writing of the Sheriff of such county and of the Lord President and Lord Justice Clerk for the time being.

And

6. Retiring Annuity to Sheriff-Substitutes of Three-fourths of salary.

And be it Enacted, That it shall be lawful for His Majesty, and His heirs and successors, to grant an annuity, to be charged upon and payable from the like funds, and to be paid in the like manner as the salaries to Sheriff-Substitutes are payable and paid, to any Sheriff-Substitute who shall have served that office for not less than *Twenty-five* Years, if from old age, or any permanent infirmity, he shall be disabled from the due exercise of his office; provided such annuity shall not exceed *Three-fourths* of the salary of such Sheriff-Substitute; and provided also, That no such annuity shall be granted without a written certificate from the Sheriff of such county, and the Lord President and Lord Justice Clerk for the time being, that they know, or from proper evidence are satisfied, that such Sheriff-Substitute has duly fulfilled the duties of his office for not less than *Twenty-five* Years, and that he is from old age or infirmity disabled from the due exercise of his office; and it shall not hereafter be lawful for any Sheriff-Substitute to act as agent, conveyancer or factor for any person whatever.

7. Peebles and Selkirk united into one Sheriffdom.

And be it Enacted, That upon the first vacancy which shall happen in the office of Sheriff-Depute of either of the counties of Peebles or Selkirk, it shall be lawful for His Majesty, and His heirs or successors, to appoint a person to the said office, and in case of his death, resignation or removal, another or others successively in his stead, under the condition that such person shall, upon a vacancy happening in the office of Sheriff-Depute of the other of the said two counties, discharge all the duties of Sheriff of such other county, without any additional salary; and upon a vacancy happening in the office of Sheriff-Depute of such other county, it shall not be lawful to fill up the same; but the said Sheriff so to be appointed as aforesaid and his successors in office, shall be and they are hereby declared to be in future the Sheriffs of the Sheriffdom of the counties of Peebles and Selkirk, with the like powers, privileges, authorities and jurisdictions as were possessed or exercised by either of the Sheriffs of the said counties: Provided always, That it shall and may be lawful for His Majesty and His heirs or successors, upon the first vacancy which shall happen as aforesaid, to appoint the remaining Sheriff of the said counties to be the Sheriff of the Sheriffdom of the said counties as aforesaid, with such allowance out of the salary previously payable to the Sheriff of the other of the said two counties as to His Majesty, or His heirs or successors, may seem proper.

8. Civil Jurisdiction of Burgh Courts abolished and transferred to Sheriffs, with exception.

And be it Enacted, That all civil jurisdictions, powers or authorities belonging to or exercised by the Courts of the Magistrates of Royal Burghs of Scotland, or by the Courts of the Magistrates of Burghs of Regality, or Burghs of Barony in Scotland, or by the Courts of the Magistrates of Burghs or Towns in Scotland, not being Royal Burghs, entitled to return, or to contribute in returning Members to serve in Parliament, and to which Burghs and Towns the right of electing Magistrates, with certain powers and jurisdictions, was conferred by an Act of the third and fourth year of the reign of His present Majesty, intituled, "An Act to provide for the Appointment and Election of Magistrates and Councillors of the several Burghs and Towns in Scotland," which now return, or contribute to return Members to Parliament, and are not Royal Burghs," or by any Magistrate or Magistrates of such Burghs or Towns, sitting in judgment, or by any Dean of Guild, or Dean of Guild Court of such Burghs or Towns, shall, except as hereinafter provided, cease and determine, and the same are hereby dissolved and extinguished; provided that the Magistrates of such Burghs and Towns shall retain such power of taking affidavits or declarations, or of performing such other ministerial acts of civil jurisdiction as they have hitherto possessed, and may competently exercise; and shall also have and retain the power and jurisdiction of trying cases of warning and removing as heretofore, and cases of warning and removing from heritable subjects let for less than one year, brought under the provisions of this Act; and provided also, That this Act shall not affect the civil jurisdictions, powers or authorities belonging to such Magistrates as Justices of the Peace; and the said whole civil jurisdictions, powers or authorities, hereby dissolved and extinguished, shall be and the same are hereby transferred to the several Sheriffs and Sheriff Courts of the counties in which such Burghs and Towns are respectively situated, with the exception of the City of Edinburgh and Town of Leith and of the City of Glasgow, as hereinafter provided: And it is hereby provided, That all actions and proceedings which may be depending before any Burgh Court at the time when the provisions of this Act, abolishing the Civil Jurisdiction of Burgh Courts as aforesaid, may take effect, shall be transferred to the Sheriff Court wherein such action or proceeding might have originated, if this Act had taken effect previously to the commencement of such actions or proceedings, and the same shall thereupon be heard and determined in the same manner as if they had been brought before such Sheriff in the first instance; and as soon as conveniently may be, the processes in all such depending actions or proceedings shall be transmitted accordingly to such Sheriff Court by the Town Clerk, or Clerk of such Burgh Courts, together with an inventory made by the said Clerk, to the accuracy whereof he shall make oath, if required: Provided always, That if any doubt shall arise touching the transmission of any such process, it shall be competent to the Sheriff Clerk of the county wherein such doubt may arise, to apply to the Lord Ordinary on the Bills, who shall give directions thereupon, and whose directions shall be final; and the Sheriff-Clerks of the several Counties of Scotland shall respectively act as Clerks in the Sheriff Courts in all such actions and proceedings so transferred as aforesaid to such Sheriff Courts, and shall be subject to the provisions and regulations in this Act contained relative to fees and emoluments.

9.
Agents in Burgh Courts to be Agents in Sheriff Courts.

And be it Enacted, That it shall and may be lawful for every person entitled before the *passing of this Act* to conduct as Agents any actions and proceedings before any of the said Burgh Courts; and every such person is hereby authorized, to conduct as Agent before the respective Sheriff Courts to which the civil jurisdiction heretofore competent to such Burgh Court may be transferred by virtue of this Act, all or any civil actions and proceedings which are or may be competently heard and determined in such Sheriff Court; such Agents being responsible to the Sheriff for malversation, in the same way as if they had been originally admitted Procurators for his Court.

10.
Two Sheriffdoms created, Edinburgh and Leith, and Glasgow, and Sheriffs to have whole criminal jurisdiction.

AND whereas it is expedient that further provision should be made for the due administration of the enlarged jurisdiction vested in Sheriff Courts; BE it Enacted, That the City of Edinburgh, together with the Town of Leith, and the City of Glasgow, and the respective suburbs thereof, according to the Limits and Boundaries of the same, determined by virtue of an Act passed in the second and third year of the reign of His present Majesty, intituled, " An Act to amend the Representation of the People in Scotland," shall be and the same are hereby, for the purposes of this Act, created and erected into two separate Sheriffdoms, to be called the " Sheriffdoms of the City of Edinburgh and Town of Leith, and of the City of Glasgow" respectively, and all criminal jurisdictions, powers or authorities belonging to, or possessed or exercised by the present Sheriffs of the said counties of Edinburgh and Lanark, within the said cities and suburbs respectively, shall cease and determine, and the same are hereby dissolved and extinguished; and it shall be lawful for His Majesty, and His heirs and successors, to appoint a Sheriff for each of the said Sheriffdoms, and after their death, resignation or removal, others in their stead, who shall possess and exercise within the said Sheriffdoms respectively, according to the foresaid limits and boundaries of the same, all the like civil and criminal jurisdictions, powers, authorities and privileges as are competent by law to Sheriffs in Scotland; and the said Sheriffs to be appointed as aforesaid, and every person who shall in future hold either of such offices, shall reside personally within their respective Sheriffdoms, or within a distance therefrom not exceeding *Six* Miles during the space of *Nine* Months at least in every year, declaring that if any such Sheriff shall not so reside without lawful excuse, it shall be competent for His Majesty's Advocate, or for any *Four* or more of the registered voters entitled to vote in elections of Members to serve in Parliament for such city, to present a summary petition and complaint to the Court of Session, complaining of such non-attendance;

and the same being thereupon duly investigated and established upon a summary trial before the said Court, such Sheriff shall be deprived of his office

11.
Civil Jurisdiction of Sheriffs of Counties and Cities cumulative; proviso as to precedence in certain cases.

And be it Enacted, That all civil jurisdictions, powers, authorities or privileges belonging to or vested in the Sheriffs of the Counties of Edinburgh and Lanark, by any statute, law or usage, and which shall or may be competent to be exercised by the said respective Sheriffs within and in relation to the foresaid limits of the said Sheriffdoms of the Cities of Edinburgh and Glasgow, and suburbs of the same, as aforesaid, shall be and the same are hereby transferred cumulatively and co-ordinately to the said respective Sheriffs of the said several cities: Provided always, That where any such jurisdiction, power, authority or privilege shall be capable of being exercised by one of the said Sheriffs only at one and the same time, the respective Sheriffs of the said cities, if present and ready to exercise such jurisdiction, power, authority or privilege, shall be entitled to exercise the same in preference to and in precedence of the respective Sheriffs of the said counties.

12.
Civil and maritime Jurisdiction of Magistrates transferred to Sheriffs of the Cities.

And be it Enacted, That the whole civil jurisdiction, powers and authorities belonging to or exercised by the Magistrates, the Burgh or Town Clerks, or the Local Admiralty Courts of the City of Edinburgh and Town of Leith, and of the City of Glasgow respectively, hereinbefore dissolved and extinguished, shall be and the same are hereby transferred to the Sheriff and Sheriff Courts of the Sheriffdoms of the City of Edinburgh and Town of Leith and City of Glasgow, hereby created and erected as aforesaid respectively.

13.
Sheriffs of Cities to appoint Substitutes; proviso as to present Substitute of Leith.

And be it Enacted, That each of the said Sheriffs to be appointed as aforesaid for the Sheriffdoms of the City of Edinburgh and Town of Leith and of the City of Glasgow, shall be and they are hereby authorized to appoint Substitutes in the usual manner, who shall have within their respective Sheriffdoms such civil and criminal jurisdictions, powers, authorities and privileges as are enjoyed by other Sheriff-Substitutes: Provided always, That no Sheriff-Substitute shall be appointed for the City of Edinburgh and Town of Leith (except by the order or warrant of His Majesty's Principal Secretary of State for the Home Department) other than the present Sheriff-Substitute of Leith, and when he shall cease to hold his appointment as Sheriff-Substitute, the present office of Sheriff-Substitute of Leith shall be and the same is hereby abolished.

14.
Salaries to Sheriffs and Substitutes according to Schedule (A.)

And be it Enacted, That it shall be lawful for His Majesty, and His Heirs and successors, to grant Salaries to each of the said Sheriffs and Sheriff-Substitutes of the Cities of Edinburgh and Glasgow to be appointed as aforesaid, except as hereinbefore provided, of the amount specified respectively in the Schedule (A.) to this Act annexed, which Salaries shall be issued and paid in every year as the same shall become due and payable, from the like funds and in like manner with the salaries paid to the other Sheriffs and Sheriff-Substitutes; and it shall not be lawful for any person who shall be appointed to any of the said offices to hold any other office, or to act as agent, conveyancer or factor for any person whatever.

and not to hold any other office.

15. Sheriff-Clerks to be appointed for two new Sheriffdoms.

And be it Enacted, That it shall and may be lawful for His Majesty, and His heirs and successors, to appoint persons duly qualified to the respective offices of Sheriff-Clerk of the said respective Sheriffdoms of Edinburgh and Glasgow, and after their death or removal others in their stead, who shall respectively possess and exercise within the said Sheriffdoms the like powers, authorities and privileges possessed or exercised by other Sheriff-Clerks, such Sheriff-Clerks being in all respects subject to the operation of this Act.

16. Court-rooms to be provided for Sheriffs of said Cities.

And be it Enacted, That the said Sheriffs of the Cities of Edinburgh and Glasgow, and their substitutes, clerks, officers and attendants, shall be respectively provided by the respective Magistrates and Town Councils of the City of Edinburgh and Town of Leith and of the City of Glasgow, out of the common good of the said respective cities or otherwise, with suitable halls for holding Courts, and with proper chambers and offices for the due administration of the business of the said Courts.

17. Sheriffs may appoint Substitutes in Burghs for certain purposes in cases not opposed.

And be it Enacted, That each Sheriff to whom jurisdiction is transferred as aforesaid from the said Burgh Courts, shall be and each of them is hereby empowered, where he shall see cause, to appoint, within any Burgh or Town in his Sheriffdom in which there shall be no resident Sheriff-Substitute, the Town Clerk or other fit and competent person to be his Substitute within such Burgh or Town, to the special purpose and effect, and with the power of authorizing sequestrations and sales for rent, granting warrants of ejection of tenants, deciding on the aliment of prisoners and their right of liberation under the Act commonly known as the Act of Grace, and under sick bills, granting warrants against parties, as in meditatione fugæ, and taking affidavits or declarations: Provided, That if, in any such case, the petition or application to such Substitute shall be opposed by the party against whom the same shall be made, the whole proceedings in such case shall be immediately removed and transferred from such Substitute to the Ordinary Court of such Sheriff for the district within which such Burgh or Town may be situated; and such Town Clerk, or other person appointed Substitute as aforesaid, shall be paid by the fees upon such proceedings, subject to the conditions herein provided.

18.
Summary Petition for removing from premises let for less than a year.

AND whereas it is expedient to diminish the expense and delay with which the process of warning and removing from houses and other heritable subjects let for less than a year, in Scotland, is attended; BE it Enacted, That where houses or other heritable subjects in Scotland are let for a period less than a year, it shall be competent for any person, authorized by law to pursue a removing therefrom, to present a Petition on induciæ of not less than *Six* free Days to the Sheriff of the territory or Magistrates of the bounds, at any time before the expiration of the period for which the said premises are let, or before the expiration of any further period to which tacit relocation may have taken place, in the form or to the effect of Schedule (B.) annexed to this Act.

19.
Removing to be tried and determined summarily.

And be it Enacted, That the Sheriff or Magistrates, or any one of them, after the induciæ are elapsed, shall try and determine the cause in a summary manner, vivâ voce, and if he or they shall see cause, decree shall be pronounced, ordaining the tenant or person in possession to remove; and such decree shall be in the form or to the effect of the said Schedule (B.) and shall have the full effect of a decree of removing.

20.
Mode of serving Petition where no person on the oremises.

And be it Enacted, That if no person shall be found on the premises, a copy of the Petition and service thereof shall be attached to the door, or such other place as may be found most convenient on or adjoining to the premises, and the same being reported to the Court, the Sheriff or Magistrates, or any one of them, shall proceed to determine the cause, in the same manner as if the notice had been served personally on the Defender.

21.
Warrant to cite Witnesses, and provision as to Fees.

And be it Enacted, That the Petition or copy thereof served on the Defender shall be a sufficient warrant to any Messenger-at-Arms, or Sheriff Officer, or other competent Officer of the Law, to cite witnesses for either party to appear on the day of trial, and give evidence in such summary cases of warning and removal, and the fees allowed to the Clerk or Officers of Court shall be according to the Table in Schedule (C.) annexed to this Act.

22.
Expenses may be found due.

And be it Enacted, That in all such processes of warning and removing, it shall be competent and lawful for the Sheriff or Magistrates, or any one of them, to find expenses due as he or they shall see cause.

23.
Decree of Removing not subject to Appeal but on ground of corruption.

And be it Enacted, That no decree given by any Sheriff or Magistrate in any process of warning or of removing, raised under the authority of this Act, shall be subject to advocation, suspension or appeal, or any other form of review, or stay of execution, either on the merits or on account of any omission in the proceedings or of any irregularity or informality, or on any ground or reason whatever, excepting only an appeal on the ground of corruption or malice and oppression on the part of the Sheriff, Magistrates, or Magistrate, to the next Circuit Court of Justiciary, or where there are no Circuit Courts, to the High Court of Justiciary at Edinburgh, in the manner and by and under the rules, limitations, conditions and restructions, contained in an Act passed in the twentieth year of the reign of his Majesty King GEORGE the Second, for taking away and abolishing heritable Jurisdictions in Scotland.

24. Members of College of Justice not exempt.

And be it Enacted, That no person shall be exempt from the Jurisdiction of the Sheriff or Magistrates (as the case may be) in any process of warning or removing raised under the authority of this Act, on account of privilege, or being a member of the College of Justice.

25. Registration of Deeds in Burgh-Courts abolished.

And be it Enacted, That the powers and privileges belonging to or exercised by the said Courts of burgh and towns, of registering in their books deeds or instruments for the purpose of execution following thereon, shall cease and determine, and the same are hereby extinguished and dissolved.

26. Sheriffs' Jurisdiction extended to Questions as to exercise of property and realservitudes.

And be it Enacted, That the jurisdiction, power and authority of Sheriffs of Scotland shall be and the same is hereby extended to all actions or proceedings relative to the exercise, use or enjoyment of the right of property in heritable subjects, including all questions of nuisance or damages arising from the alleged undue exercise of the right of property, and also to all actions or proceedings relative to the right to, or the exercise, use or enjoyment of real or prædial servitudes.

27. Suspensions in Sheriff Courts of decrees in absence by Sheriffs, and form of Suspension.

And be it Enacted, That where decree in absence in any civil cause shall have been pronounced or extracted in any Sheriff Court, or in any Burgh Court, the civil jurisdiction of which is extinguished and transferred as aforesaid, it shall be competent to apply to the Sheriff Court in which such decree was pronounced, or to which the civil jurisdiction of such Court may be transferred, for suspension of the said decree, and on payment or consignation in the hands of the Clerk of Court of the expenses decerned for the said Sheriff Court shall have power to suspend the said decree, and repone the Defender, and revive the action or proceeding in which such decree had been pronounced, as if decree had not been pronounced or extracted: And it is hereby enacted and provided, That the form of such application shall be by lodging with the Sheriff-Clerk a Petition of Suspension, signed by an Agent in such Sheriff Court, reciting the import and effect of the decree sought to be suspended, and setting forth in a prayer the relief or remedy craved; and on consignation as aforesaid such Petition shall be received and marked by the Sheriff-Clerk, and forthwith laid before the Sheriff or his Substitute, who shall thereupon repone the Defender and pronounce such order for intimation as may be just; and such order for intimation may be made and carried into execution against any person in any other county as well as in the county where such order is issued by producing such order to the Sheriff-Clerk of such other county and obtaining his indorsation thereon, and he is hereby required to make such indorsation upon payment of a fee of *One* Shilling; and such order being so made and carried into execution, all further orders and interlocutors in the cause shall be sufficient and effectual.

28. Suspensions also competent in Sheriff Courts of charges for sums under 25*l*.

And be it Enacted, That where a charge shall be given on a Decree of Registration proceeding on a bond, bill, contract, or other form of obligation, registered in any Sheriff Court Books, or in the Books of Council and Session, or any others competent, for payment of any sum of money not exceeding the sum of *Twenty-five* Pounds of principal, exclusive of interest and expenses, it shall be competent for any person so charged to apply in manner foresaid to the Sheriff Court of his domicile for suspension of the said charge, on caution; and on sufficient caution being found in the hands of the Clerk of Court for the sum charged for and interest and expenses to be incurred before the Sheriff, the said Court shall have power to suspend the said charge, and to order intimation of the petition of suspension, and answers to be given in thereto, and thereafter to proceed with the farther disposal and decision of the cause in like manner as in ordinary summary causes in such Court: Provided that the said order for intimation and answers as aforesaid may be made and carried into execution against any person in any other county, as well as in the county where such order is issued in manner and to the effect hereinbefore provided.

29. Sheriff's Judgment repelling preliminary objection to competency of suspension final.

And be it Enacted, That if any Petition of Suspension as aforesaid shall be presented in any Sheriff Court, and a preliminary objection be made to the competency of such Petition, or to the competency or regularity of the intimation thereof, and the same shall be repelled by the Sheriff-Substitute, an appeal may be taken in common form to the Sheriff-Depute, whose judgment shall not be liable to advocation to the Court of Session, in case of his adhering to the Interlocutor of the Sheriff-Substitute repelling the objection as aforesaid.

30. Reclaiming note to Lord Ordinary in Bill Chamber against Sheriff's judgment refusing suspension.

And be it Enacted, That if any Petition of Suspension as aforesaid shall be refused by any Sheriff Court, it shall be competent to the Petitioner within *Ten* Days from the date of such Judgment, or in case of the Judgment being pronounced by the Sheriff of Orkney, within *Twenty* Days from the date of such Judgment, to lodge a written reclaiming note in the Bill Chamber, signed by an agent in the Court of Session, having prefixed thereto the Interlocutor or Interlocutors complained of, and setting forth in a prayer the relief or remedy craved; and such reclaiming note shall be received and marked by the

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the Clerk in the Bill Chamber, and shall be forthwith laid before the Lord Ordinary on the Bills, who shall pronounce such interim order thereon as shall be just, and the Petitioner shall find additional caution for any expenses which may have been found due in the Sheriff Court, and also for such expenses as may be found due in the Court of Session; and a copy of the said note and of such order thereon shall be delivered within *Six* Days, or in the case of the Judgment being pronounced by the Sheriff of Orkney, within *Fifteen* Days after the said periods, to the Respondent or his known Agent; and a copy thereof, duly certified by the said Clerk, shall be a sufficient warrant to the Sheriff-Clerk forthwith to transmit to the said Clerk the whole proceedings in the said process.

31. Disposal of the cause by Lord Ordinary or Inner House.

And be it Enacted, That it shall be competent to the said Lord Ordinary to proceed with the disposal of such cause summarily, and on considering the process in the Inferior Court, and hearing counsel or agents thereon, if he shall see cause, he shall either grant or refuse such Petition of Suspension, or remit the cause to the Sheriff Court, with such instructions as to him shall seem just; and it shall be competent to bring the judgment of the said Lord Ordinary under the review of the Inner House of the Court of Session by a printed reclaiming note in common form, reciting the Interlocutors complained of, and setting forth in a prayer the relief or remedy craved, and the said Inner House shall, upon hearing parties, proceed to dispose of the cause in a summary way, as shall seem to them to be just.

32. Sheriffs Jurisdiction in maritime causes, under 1 Will. 4. c. 69. explained.

AND whereas, by an Act passed in the first year of the reign of His present Majesty, intituled, " An Act for uniting the benefits of Jury Trial in Civil Causes with the ordinary Jurisdiction of the Court of Session, and for making certain other Alterations and Reductions in the Judicial Establishments of Scotland," it is enacted, that the Sheriffs of Scotland shall, within their respective Sheriffdoms, including the navigable rivers, ports, harbours, creeks, shores and anchoring grounds in or adjoining such Sheriffdoms, hold and exercise original jurisdiction in all maritime causes and proceedings, civil and criminal, including such as may apply to persons residing furth of Scotland, of the same nature as that heretofore held and exercised by the High Court of Admiralty: AND whereas doubts have arisen regarding the extent of such jurisdiction, and it is expedient that such doubts should be removed; BE it therefore Enacted and Declared, That the said recited Act shall be construed and held to mean that the powers and jurisdictions, formerly competent to the High Court of Admiralty of Scotland in all maritime causes and proceedings, civil and criminal, shall be competent to the said Sheriffs and their Substitutes, provided the Defender shall, upon any legal ground of jurisdiction be amenable to the jurisdiction of the Sheriff before whom such cause or proceeding may be raised.

33.
Caution judicatum solvi not required in maritime causes in Sheriff Courts.

And be it Enacted, That in maritime causes or proceedings raised or brought before any Sheriff Court in Scotland, it shall not be competent to require caution judicatum solvi in any such cause or proceeding from any party who shall be domiciled in Scotland.

34.
Citation in Sheriff Courts in presence of One Witness sufficient.

And be it Enacted, That summonses, petitions and other proceedings in Sheriff Courts shall be deemed and held to be duly and sufficiently served and executed, provided the same shall be served or executed by the usual officer of the law, in presence of one person, who shall witness such service or execution, and both of whom shall attest the service or execution of the same by their subscriptions in common form.

35.
Citation of Parties, Witnesses and Havers, not residing in Sheriffdom, regulated.

AND whereas it is expedient to authorize Citation to Sheriff Courts of persons in Scotland, without the necessity of having recourse to Letters of Supplement from the Court of Session; BE it Enacted, That it shall be competent to cite all persons within Scotland as parties in any Action or Proceeding in any Sheriff Court, who may be amenable to the jurisdiction of such Court in respect of such Action or Proceeding, by the Warrant of such Sheriff Court; and it shall also be competent to cite Witnesses and Havers within Scotland in any Action or Proceeding in any such Courts, by the Warrant of such Courts; and all such Warrants shall have the same force and effect in any other county as in the county where they were originally issued, the same being first indorsed by the Sheriff-Clerk of such other county, who is hereby required to indorse the same on payment of the fee of *One* Shilling; and such Citation duly made shall be deemed and held to be due and regular Citation; and if any Witness or Haver duly cited shall fail to appear, it shall be competent to any party for whom such Witness or Haver is cited, to apply for a new Warrant to compel his attendance at such Court, at such reasonable time as may be fixed, which Warrant shall require such Witness or Haver to attend as aforesaid, under a penalty not exceeding *Forty* Shillings, unless a reasonable excuse be offered and sustained; and every such penalty shall be paid to the party applying for the new Warrant as aforesaid, and shall be recovered in the same manner as penalties under the Act of the tenth year of the reign of his late Majesty King GEORGE the Fourth, intituled, " An Act for the more effectual Recovery of Small Debts, and for diminishing the Expenses of Litigation in Causes of Small Amount in the Sheriff Courts in Scotland," without prejudice always to Letters of Second Diligence for compelling Witnesses and Havers to attend, as at present competent; and nothing in this Act contained shall prevent or affect the competency of applying for and obtaining Letters of Supplement in common form, for the puspose of citing such Parties, Witnesses or Havers.

36. Value of cases capable of being advocated for Jury Trial raised to 100*l.*

AND whereas it is provided and declared by an Act passed in the sixth year of the reign of his Majesty King GEORGE the Fourth, intituled, "An Act for the better regulating the Forms of Process in the Courts of Law in Scotland," that in all cases originating in the Inferior Courts, in which the claim is in amount above *Forty* Pounds, as soon as an order or interlocutor allowing a proof has been pronounced in the Inferior Courts, it shall be competent in manner therein provided to remove the process into the Court of Session by Bill of Advocation: AND whereas it is expedient to raise the value of the Causes thus removable into the Court of Session; BE it therefore Enacted, That it shall not be competent to remove any such Process into the Court of Session under the provisions of the said recited Act, unless the Claim shall be in amount above *One hundred* Pounds, and the form of advocation in such cases shall be by Petition of Advocation in manner hereinafter provided in the case of advocations of final judgments of Sheriffs and other inferior Judges.

37. Sheriffs' Juries to be summoned from List of Jurors residing within Ten Miles of Court to which they are summoned.

AND whereas it is expedient to remedy the inconvenience of summoning Jurors to attend in Sheriff Courts from distant parts of the county; BE it Enacted, That except as hereinafter provided, it shall not be lawful to summon persons to attend at any Sheriff Court to serve as Jurors who shall reside at a greater distance than *Ten* Miles or thereby from the Court-house at which the Jurors shall be summoned to attend; and the Sheriff-Clerks of the several counties, except as after provided, shall annually make up and correct in manner provided by law Lists of Persons qualified to serve as Jurors resident within *Ten* Miles or thereby of each Court-house at which the Sheriff or his Substitute holds Courts, which Jurors are or may be summoned to attend: Provided always, That the operation of this clause shall not apply to the Counties of Edinburgh, Haddington or Linlithgow.

38. Court of Session to make Regulations for carrying Act into effect by Acts of Sederunt.

AND in order to carry into further execution the provisions of this Act, and the more effectually to accomplish the object of it; BE it Enacted, That from and after the *passing of this Act*, the Court of Session shall be and they are hereby empowered and required by Act or Acts of Sederunt to make such orders and regulations as may be best calculated to carry into effect the purposes of this Act, and also to make further orders and regulations concerning the forms of proceedings in Sheriff Courts, the said Court always taking into consideration the Report laid before Parliament by the Commissioners appointed under the Sign Manual of His Majesty, dated Sixth day of June One thousand eight hundred and Thirty-three, to inquire inter alia as to the forms of proceeding now established in the Sheriff Courts of Scotland, and the fitness of making any alterations therein, and generally as to the constitution and jurisdiction of such Sheriff Courts, and the expediency of regulating or enlarging such jurisdiction; and the said

Court may meet for the above purposes during vacation as well as during Session, and may alter and amend such regulations from time to time: Provided always, That within *Fourteen* Days from the commencement of every future Session of Parliament there shall be transmitted to both Houses of Parliament copies of all Acts of Sederunt made and passed under the powers herein given.

39. **Future Sheriff Clerks, and others, not to acquire vested right to Fees, or any claim to compensation in case of change.**

AND whereas it is expedient that the office of Sheriff-Clerk should hereafter be better regulated, and that Sheriff-Clerks should not derive their emoluments from fees, but should be paid by salaries, and that the whole fees paid in Sheriff Courts should be subject to such regulations as may be hereafter provided; BE it therefore Enacted, That the salary of every Sheriff-Clerk to be hereafter appointed, shall be such as at the time of his appointment shall be fixed by the Lord High Treasurer of the United Kingdom of Great Britain and Ireland, or by the Commissioners of His Majesty's Treasury, or any *Three* of them, and shall be payable and paid out of the fees and emoluments exigible, and to be taken and received by such Sheriff-Clerks respectively, and any surplus of such fees and emoluments, after satisfying such salaries respectively, shall be applied towards the defraying the expenses attending the establishment of the Sheriff-Court and Sheriff Small Debt Circuit Courts within the county in which such fees and emoluments shall be collected, in such manner as the said Lord High Treasarer or Commissioners of His Majesty's Treasury, or any *Three* of them, shall direct and appoint; and no person who shall hereafter be appointed to the office of Sheriff-Clerk, and no person who shall be appointed to any office, or acquire right to any fees or emoluments in virtue of the provisions of this Act, from and after the *passing of the same*, shall acquire a vested right to the fees or emoluments of such office, or shall be entitled to prefer any claim to compensation in consequence of the subsequent abolition of such office or fees, or of any alteration in the constitution of such office, or in the amount of such fees, or in the mode of paying such Sheriff-Clerk or Officer, either by such fees or such salary as may hereafter be determined.

40. **Existing Sheriff-Clerks not to acquire vested right to increased Fees or claim to Compensation for being deprived of increase.**

AND whereas the existing Sheriff Clerks are already sufficiently remunerated: AND whereas, in consequence of the enlarged jurisdiction vested in Sheriff Courts, the amount of fees and dues payable to Sheriff-Clerks must be increased; BE it Enacted, That no existing Sheriff-Clerk shall acquire a vested right to any increased amount of fees or emoluments to be drawn by them from and after the *passing of this Act*, or shall be entitled to prefer any claim to compensation in consequence of being prevented from drawing, or being deprived of such increased amount of fees or emoluments, or of any alteration, either in the mode of levying or disposing of the same.

41. Acts repealed at variance with this Act.

And be it Enacted, That all Laws, Statutes and Usages shall be, and the same are hereby repealed, in so far as they are inconsistent or at variance with the provisions of this Act: Provided always, That the same shall be in force in all other respects whatsoever.

42. Meaning of words used in this or any other Act passed or to be passed affecting Scotland.

And be it Enacted, That in all cases in this or any Act passed or to be passed affecting Scotland, the word "Sheriff" shall be held to include Sheriff-Depute and Steward-Depute, and Sheriff-Substitute and Steward-Substitute; the words "Sheriff-Substitute" shall be held to include Steward-Substitute; the words "Sheriff Court" shall be held to include and apply to the Court of the Sheriff or Steward, or their Substitutes; the words "Sheriff-Clerk" shall be held to include Steward-Clerk and Depute-Sheriff-Clerk and Depute-Steward-Clerk; the words "Shire" or "County" shall be held to include Stewartry; the word "Sheriffdom" shall be held to include and be included in the words "Shire," "County" or "Stewartry;" the word "Person" shall extend to a Partnership, or Body Politic, Corporate or Collegiate, as well as to an Individual; and every word importing the singular number only, shall extend and be applied to several persons or things as well as one person or thing; and every word importing the plural number shall extend and be applied to one person or thing as well as several persons or things; and every word importing the masculine gender only shall extend and be applied to a female as well as a male: Provided always, That those words and expressions occurring in this clause to which more than one meaning is attached shall not have the different meanings given to them by this clause in those cases in which there is any thing in the subject or context repugnant to such construction.

43. Commencement of Act, and proviso as to abolition of Civil Jurisdiction of Burghs taking effect on existing Town Clerks ceasing to hold office.

And be it Enacted, That the whole provisions of this Act, unless where otherwise herein specially provided, shall commence and take effect from and after the   after the *passing of this Act:* Provided always, That the provisions of this Act with respect to the abolition of the civil jurisdictions, powers and authorities of the Magistrates of Burghs and Towns as aforesaid, and the transference of the same to the Sheriffs, shall commence and take effect with respect to each Burgh and Town from and after the time when the existing Town Clerks of such Burghs or Towns shall cease to hold their present office by the tenure and under the conditions whereby such offices are at present held by them and not sooner, and the fact of their so ceasing to hold their present offices, when the same shall happen, shall be certified by the Magistrates of such Burgh or Town to the Sheriff of the Sheriffdom, and shall be published in such manner as the Sheriff may direct.

44. Act may be amended.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULES

Referred to in the foregoing ACT.

SCHEDULE (A.)

SCHEDULE (B.)

Unto the Honourable the Sheriff of

Complains That by an agreement [written or verbal, describing it,] between him and Defender, the Complainer let to the said Defender the use and occupation of that house [or shop, subject or place, as the case may be,] for from and after the day of That the period of occupancy, according to the said agreement, expires on the [or, has expired, as the case may be]: Therefore the said Defender, ought and should be decerned to remove from the said house [or shop, subject or place, as the case may be] on the day of

At the day of the Clerk of Court grants warrant for citing the said Defender to compear before the said Sheriff or his Substitute in the at upon the day of next, to answer at the instance of the Complainer; and appoints a copy of the said Complaint to be served upon the Defender along with this Citation: Also grants warrant for citing Witnesses for both parties, to compear at the same place and date, to give evidence in the said matter.

Upon the day of I Officer of the said Court, cited the above designed to compear as above directed, otherwise he should be held as confessed. This I did by leaving a copy of the said Petition, with a short copy of Citation, within the said house [subject or place] in the hands of [or by affixing the said copy on the of the said house, shop, subject or place, in consequence of my not being able to find any person in whose hands to leave the same.]

At the day of years, the which day the Sheriff of found, and hereby finds, in favour of the within designed Defender, to flit and remove from said with all his family, servants, inmates, lodgers, subtenants and effects; and grants Warrant for execution of removing to pass herein in common form.

SCHEDULE (C.)

	£.	s.	d.
CLERK'S FEES.			
FOR filling up and issuing the Complaint, with Warrant annexed for citing Defender and Witnesses - -			
For copy of the same to be served - - - -			
For entering in the Procedure Book - - -			
For every oath of Party - - - - -			
For every oath of Witness - - - - -			
For filling up Decree and Warrant of execution -			
OFFICER'S FEES.			
For each Citation, whether of party or witnesses, with execution thereof - - - - - -			
For execution of removing, including payment of assistants and report of execution - - -			
For distance per mile, if exceeding one mile, in proceeding to serve - - - - - -			
CRIER'S FEES.			
For calling each Complaint in Court - - -			

Sheriffs Courts (Scotland.)

A

B I L L

To regulate the Constitution, Jurisdiction and Forms of Process of Sheriff Courts, and the Civil Jurisdiction of Burgh Courts in Scotland.

(Prepared and brought in by

The Lord Advocate and Mr. Attorney General.)

Ordered, by The House of Commons, *to be Printed,*
29 June 1836.

383.

30 *June* 1836.—7 WILL. IV.

(Ireland.)

A

BILL

To extend and apply the Provisions of the several Acts of the Seventh of GEORGE the Second, Chapter Fifteen; Twenty-sixth of GEORGE the Third, Chapter Eighty-six; and Fifty-third of GEORGE the Third, Chapter One hundred and fifty-nine, to *Ireland.*

Preamble.

7 Geo. 2. c. 15.

26 Geo. 3 c. 86.

53 Geo. 3. c. 159.

WHEREAS an Act was passed in the seventh year of the reign of his late Majesty King GEORGE the Second, intituled, "An Act to settle how far Owners of Ships shall be answerable for the Acts of the Master or Mariners:" AND whereas another Act was passed in the twenty-sixth year of the reign of his late Majesty King GEORGE the Third, intituled, "An Act to explain and amend an Act made in the seventh year of his late Majesty's reign, intituled, 'An Act to settle how far Owners of Ships shall be answerable for Acts of the Master or Mariners, and for giving further Relief to the Owners of Ships:'" AND whereas another Act was passed in the fifty-third year of the reign of his late Majesty King GEORGE the Third, intituled, "An Act to limit the Responsibility of Ship Owners in certain cases:"

AND whereas doubts have existed whether the said two first-mentioned Acts apply to that part of the United Kingdom called *Ireland:* AND whereas it is expedient that all the said several hereinbefore recited Acts should be deemed and taken to apply to *Ireland;*

May it therefore please Your MAJESTY,

That it may be Enacted, AND be it Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the

Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT

1. Provisions of Acts extended to Ireland.

the Provisions of the said several hereinbefore recited Acts and of each of them shall be deemed and taken to extend and apply to that part of the United Kingdom called *Ireland.*

2. Public Act.

And be it further Enacted, That this Act shall be deemed and taken to be a Public Act; and shall be judicially taken notice of as such by all Judges, Justices and other persons whomsoever.

Owners of Vessels Liability.

(Ireland.)

A

B I L L

To extend and apply the Provisions of the several Acts of the Seventh of GEORGE the Second, Chapter Fifteen; Twenty-sixth of GEORGE the Third, Chapter Eighty-six; and Fifty-third of GEORGE the Third, Chapter One hundred and fifty-nine, to *Ireland.*

(Prepared and brought in by
Lord Viscount Sandon and Mr. Ewart.)

Ordered, by The House of Commons, *to be Printed,*
30 *June* 1836.

394.

15 *July* 1836.—7 Will. IV.

A

BILL

To explain and amend an Act of the Seventh Year of the Reign of his late Majesty King George the Fourth, to provide for improving and rebuilding Shire Halls, County Halls, and other Buildings for holding the Assizes and Grand Sessions, and also Judges' Lodgings throughout England and Wales.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS by an Act passed in the seventh year of the reign of his late Majesty King George the Fourth, intituled, "An Act to provide for improving and rebuilding Shire Halls, County Halls, and other Buildings for holding the Assizes and Grand Sessions, and also Judges' Lodgings, throughout England and Wales," it is amongst other things enacted, that whenever it shall appear to the Justices at any General or Quarter Sessions of the Peace to be holden in any county, riding or division in England or Wales, by any Presentment to be made by the Grand Jury at any Assizes or Session of Gaol Delivery or Session of the Peace to be holden for any such county, riding or division, or by any Presentment to be at any time made by any two or more Justices of the Peace in and for such county, riding or division, and laid before the Justices at any such General or Quarter Sessions of the Peace, that any Shire Hall, County Hall or other building accustomably made use of for holding the Assizes or Sessions of the Peace, shall be insufficient, inconvenient, deficient or in want of repair or improvement, or that there is a necessity for the erection of a new Shire Hall, County Hall or other building, it shall be lawful for the Justices assembled at the General or Quarter Sessions at which such Presentment shall be laid before such Justices in manner therein mentioned, to take such measures, either by contract or otherwise, as shall appear to them to be requisite and proper for the altering, enlarging, repairing or improving of any Shire Hall, County Hall or other building as aforesaid, or for the pulling down of any such Shire Hall, County Hall or other building, or any part thereof, and for the building of any new Shire Hall, County Hall or other building, or any part thereof, in lieu of any building or any part of any building which shall be so pulled down:

And whereas the Assizes and Sessions of the Peace for divers counties, ridings and divisions have been usually holden in the Town Hall of some city or town, and not in any Shire Hall, County Hall or other building belonging to such county, riding or division, and doubts have been entertained whether, under the provisions of the said Act, the Justices have power under any such Presentment as aforesaid to take measures for the building of any new Shire Hall or County Hall in those cases in which such Assizes or Sessions have heretofore been usually holden in some Town Hall or other building not being a Shire Hall or County Hall or other building belonging to such county, riding or division; and it is expedient that such doubts should be removed;

Act 7 Geo. 4. to extend to cases of building or repairing New Shire Halls or County Halls.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT all and singular the powers, authorities and provisions in the said Act contained, relative to the building and repairing of any Shire Hall or County Hall, in lieu of any former Shire Hall or County Hall pulled down under the provisions of the said Act, and to the purchasing any houses, lands, tenements or hereditaments for that purpose, and to defraying the expenses of any such building, and to raising money for that purpose, shall be deemed and taken to apply to and authorize the building and repairing of a new Shire Hall or County Hall, in those cases in which such Assizes or Sessions as aforesaid have usually been holden in some Town Hall or other building not belonging to and not being the property of such county, riding or division; and the purchasing any houses, lands, tenements or hereditaments for that purpose, and the defraying the expenses of any such building, and the raising money for that purpose, in the same way as if such Shire Hall or County Hall had been built in lieu of some Shire Hall or County Hall pulled down under the provisions of the said Act, and all matters and things to be done in any new Shire Hall or County Hall to be built under the powers of this Act, shall be as good, valid and effectual, to all intents and purposes, as if the same had been done in any Shire Hall or County Hall built under the powers of the said recited Act: Provided always, That no Shire Hall or Town Hall to be erected under the provisions of this Act, shall be built at any place distant more than *One Mile* from the Town Hall or other building in which such Assizes or Sessions have been heretofore usually holden.

Shire Halls.

A

BILL

To explain and amend an Act of the Seventh Year of the Reign of his late Majesty King GEORGE the Fourth, to provide for improving and rebuilding Shire Halls, County Halls and other Buildings for holding the Assizes and Grand Sessions, and also Judges' Lodgings throughout England and Wales.

(*Prepared and brought in by*
Mr. Solicitor General and Mr. Attorney General.)

Ordered, by The House of Commons, *to be Printed*,
15 *July* 1836.

451.

19 *February* 1836.—6 WILL. IV.

A

B I L L

For carrying into further execution Two Acts of His present Majesty, relating to the Compensation for Slaves upon the Abolition of Slavery, and for facilitating the Distribution and Payment of such Compensation.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble: 3 & 4 W. 4, c. 73.

WHEREAS by an Act passed in the fourth year of the reign of His present Majesty, intituled, "An Act for the Abolition of Slavery throughout the British Colonies; for promoting the Industry of the Manumitted Slaves, and for compensating the Persons hitherto entitled to the Services of such Slaves," the Lords of the Treasury were empowered to raise a sum of Twenty Million Pounds sterling in manner therein mentioned; and it was enacted, that the money so raised should be paid into the Bank of England, to the account of the Commissioners for the Reduction of the National Debt, under the title of "The West India Compensation Account;" and certain Commissioners of Arbitration were thereby appointed to divide and apportion the said money among the Owners of the Slaves to be manumitted under the provisions of the said Act; and it was thereby enacted, that a Certificate containing a List of the Names and Designation of the several Persons in whose favour any sum or sums of money should be awarded by the said Commissioners of Arbitration, should be signed by Three or more of the said Commissioners of Arbitration, who should transmit the same to His Majesty's Principal Secretary of State for the Colonies, who should sign the same and transmit it to the Lords of the Treasury; and the Lords of the Treasury, or any Three of them, should thereupon, by warrant under their hands, authorize the Commissioners for the Reduction of the National Debt to pay the said sums out of the monies standing upon their account in the books of the said Bank, under the title of "The West India Compensation Account," to the Persons named in such Certificate:

5 & 6 W. 4, c. 45.

And whereas by another Act passed in the sixth year of the reign of His present Majesty, intituled, "An Act to carry into further execution the Provisions of an Act passed in the third and fourth years of His present Majesty for compensating Owners of Slaves upon the Abolition of Slavery," after reciting that certain Claims for Compensation under the said former Act might be subject to litigation before the said Commissioners of Arbitration, and also in the Courts of the Colonies, and that the final settlement of such Claim might be postponed to a distant period, it was enacted, that in all such cases the Lords of the Treasury might direct the Commissioners for the Reduction of the National Debt to pay over into the Bank of England, in the name of the Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, in trust for the purposes thereinafter mentioned, all such sums of money as should from time to time be certified by the said Commissioners of Arbitration, according to the provisions of the said Act, to be the subject of any suit in any of the said Courts of any of the said Colonies respectively, or of any claim before the said Commissioners against which any counter claim should have been filed, and such sums should be carried to new accounts in the books of the said Bank of England, under the title of "The Litigated West Indian Compensation Account of the Court of Chancery," or "The Litigated West Indian Compensation Account of the Court of Exchequer," as the case might be; and such monies when so paid in should be placed to the account of the number of the claim as stated and specified in the said Certificate of the said Commissioners; and such monies, and the half-yearly dividends arising from the investments thereof, and also the dividends on all future investments, as they should arise and become due, should be invested from time to time by the said Accountants-General in their names respectively, under the authority of the said Act, in Three per centum Consolidated Bank Annuities, to the said respective accounts; and the said Bank Annuities purchased with the said Compensation Monies so invested as aforesaid, and the said accumulations, should be paid and transferred to the Person or Persons to whom the same should be directed to be paid or transferred, by any adjudication or award of the said Commissioners of Arbitration, duly certified according to the provisions of the said recited Act, or by the decree, order or judgment of the Court in the Colony made in the said suit there depending, or any Court of Appeal:

And whereas large sums of money certified by the said Commissioners of Arbitration, in pursuance of the provisions of the last mentioned Act, to be the subject of litigation before them or in the Courts of the several Colonies have been invested by the Accountant-

General of the Court of Chancery in Three per centum Consolidated Bank Annuities, in conformity with the provisions of the said recited Act, and further sums may be in like manner invested in the name of the Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, and it is expedient to enlarge the powers of the said Commissioners of Arbitration and of the said Courts and of the said Accountants-General respectively as to the sums so invested;

1.
Awards of Commissioners of Arbitration and Decrees of Colonial Courts may be made in Money or in Stock.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT in all cases wherein Claims for Compensation under the provisions of the before recited Acts shall have been the subject of litigation before the said Commissioners of Arbitration, or in the Courts of the several Colonies, or in any Court of Appeal, it shall be lawful for the said Commissioners and the said Courts respectively, and they are hereby authorized, if they shall think fit, in making their Awards or Decrees in respect of such litigated Claims for Compensation, to award or decree, as the case may be, that the whole or any part of the Three per centum Consolidated Bank Annuities, purchased or to be purchased by the said Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, and standing to the credit of the number of the Claim as stated and specified in the Certificate of the said Commissioners, with or without all or any part of the accumulations arising from the investment thereof, or such portion or portions of the said Bank Annuities as may be equivalent to any sum or sums of money to which the parties may be declared entitled by the Awards or Decrees aforesaid, shall and may be transferred to the party or parties in whose favour any such Award or Decree may be made, or otherwise as by such Award or Decree may be directed, or otherwise it shall be lawful for the said Commissioners of Arbitration and the Courts of the several Colonies, and the said Courts of Appeal respectively, if they shall think proper so to do, to award or decree that any sum or sums of money shall and may be raised by the sale of the said Bank Annuities, or a competent part thereof, and be paid to the party or parties in whose favour any such Award or Decree may be made, or otherwise as by such Award or Decree may be directed; any thing in the said recited Acts or in the general rules framed by the said Commissioners of Arbitration under the said Acts to the contrary notwithstanding.

2.
Accountants-General in Chancery and Exchequer in the execution of such Awards and Decrees, may sell Stock

And be it further Enacted, That it shall be lawful for the said Accountant-General of the Court of Chancery and for the said Accountant-General of the Court of Exchequer, in all cases where any such Award or Decree as aforesaid shall be made directing the payment of any sum or and pay proceeds or transfer Stock.

sums of money to be raised by sale, of all or any part of the said Bank Annuities, so to sell the said Bank Annuities so standing in their names respectively in the books of the Bank of England, and appertaining to the account of the particular number of the Claim to which the said Award, Decree, Order or Judgment shall apply with or without the accumulations thereon, as the case may be, or such portion or portions thereof as it may be necessary or proper to sell for the purpose of raising the sum or sums of money so awarded or decreed as aforesaid, and to pay the net proceeds arising from such sale to the party or parties authorized to receive the same; and in cases where such Award or Decree shall be made for the transfer of stock, it shall be lawful for the said Accountants-General respectively to transfer the said Bank Annuities standing to the account of the particular number of the Claim to which such Award or Decree may apply, or any portion or portions thereof, with or without the accumulations thereon, as the case may be, to the party or parties legally entitled to the same, in satisfaction of any such Award or Decree so made for the transfer of stock as aforesaid; and in case any Award or Decree as aforesaid shall direct and require the transfer of such amount of the said Bank Annuities as may be equivalent to any sum or sums of money specified in such Award or Decree, the amount of the said Bank Annuities so to be transferred as equivalent to and in satisfaction of any such sum or sums of money shall be calculated and ascertained by the said Accountants-General respectively, according to the average price of the said Bank Annuities on the day on which the said Award or Decree shall bear date; any thing in the said recited Acts or in the general rules framed by the said Commissioners of Arbitration under the said Act to the contrary notwithstanding.

3.
Compensation Monies in respect of litigated Claims in Barbadoes may be transferred to the Accountant-General in Chancery or to the Accountant-General in Exchequer.

AND whereas in conformity with the before recited Act passed in the fifth and sixth year of the reign of His present Majesty, the sum of One million seven hundred and thirty-four thousand three hundred and fifty-three pounds Twelve shillings and Seven-pence capital of Reduced Annuities, bearing interest after the rate of Three pounds Ten shillings per centum per annum, has been placed to the credit of the Commissioners for the Reduction of the National Debt in the books of the Governor and Company of the Bank of England, in order to provide for the payment of the several sums which may be awarded to the several Persons in the Colony of Barbadoes entitled to compensation under said the recited Act of the third and fourth year of His present Majesty's reign: AND whereas the Claims for Compensation of some of the Persons in the said Colony of Barbadoes may become the subject of counter claim or litigation before the said Commissioners of Arbitration, or in the Courts of the said Colony, or in any Court of Appeal; and it is expedient that power should be given to transfer the amount of such litigated Claims to the name of the Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, to abide the final settlement of such Claims; BE it therefore Enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury to direct the Commissioners for the Reduction of the National Debt, from time to time to transfer or cause to be transferred into the name of the Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, at the Bank of England, such portion or portions of the said reduced Three pounds Ten shillings per centum per annum Annuities, standing to the credit of the said Commissioners for the Reduction of the National Debt, in the books of the said Bank of England, under the title of "The Compensation Account of the Colony of Barbadoes," as shall appertain to any Claims which may from time to time be certified by the said Commissioners of Arbitration to be the subject of any counter claim before them, or of any suits in the Courts of the said Colony of Barbadoes, or in any Court of Appeal, and to direct the payment to the account of the said Accountants-General respectively at the Bank of England by the said Commissioners for the Reduction of the National Debt, of the amount of any interest that may have accrued and become due upon any such Claims previously to the *Tenth day of October One thousand eight hundred and Thirty-five*, from which time the interest on the said reduced Three pounds Ten shillings per centum per annum Reduced Annuities is to commence and be payable; and it shall be lawful for the said Accountants-General respectively, to invest the amount of any such interest, in the like reduced Three pounds Ten shillings per centum per annum Reduced Annuities, and also to invest therein the future half-yearly dividends arising from such Reduced Annuities as the same shall arise and become due; and all such Reduced Annuities so transferred to, or purchased by, the said Accountant-General of the Court of Chancery, or the said Accountant-General of the Court of Exchequer, may be held by them respectively in the books of the said Governor and Company of the Bank of England, in trust for the purposes of the said recited Acts, or of this Act, and shall be liable to such and the like provisions in respect to the sale and payment of the proceeds thereof, or to the transfer thereof, by the said Accountants-General respectively, so far as regards the Claims to Compensation arising in the said Colony of Barbadoes, as the Three pounds per centum Consolidated Bank Annuities are subject and liable to, in respect of litigated Claims in the several other Colonies.

4. Accountants-General in the Courts of Chancery and Exchequer may act by deputy.

And be it further Enacted, That it shall and may be lawful for the said Accountant-General of the Court of Chancery, and the Accountant-General of the Court of Exchequer, to appoint a fit and proper Person to do and perform all or any of the duties imposed upon the said Accountants-General respectively by this Act; and that the acts of the said Deputy shall be as valid and effectual for all purposes under this Act as if the same had been done by the said Accountants-General themselves respectively.

5.
Powers of Attorney already given to receive payment in Money from Commissioners of National Debt to be equally valid to receive payment in Money or Stock from the Accountants-General in Chancery and Exchequer, as well as the said Commissioners.

AND whereas numerous powers of Attorney have been executed by parties resident in the several Colonies who are entitled to Compensation under the said recited Acts, constituting the Persons named therein their lawful Attornies to receive payment from the Commissioners for the Reduction of the National Debt, out of the monies standing upon their account in the books of the Bank of England, under the title of "The West India Compensation Account," of such sum or sums of money as may be awarded to them from time to time, under the provisions of the said recited Act of the third and fourth year of the reign of His present Majesty, and to give receipts for such sum or sums of money, and to do all lawful acts requisite for effecting the premises: And whereas by the operation of the said recited Act of the fifth and sixth year of His present Majesty's reign and of this Act, certain proportions of the said Compensation Monies have been and will be invested in certain Bank Annuities in the name and to the account of the Commissioners for the Reduction of the National Debt, and of the Accountant-General of the Court of Chancery, and of the Accountant-General of the Court of Exchequer respectively; and it is expedient that any Attorney or Attornies so constituted as aforesaid should be empowered to receive transfer of such Bank Annuities or payments in money from the said Accountants-General, as well as from the said Commissioners; BE it therefore Enacted, That all powers of Attorney which shall have been executed in the manner before-mentioned by any Persons whatsoever entitled to Compensation under the said recited Act passed in the third and fourth year of the reign of His present Majesty, or which may be so executed after the *passing of this Act*, shall be and the same are hereby declared to be as valid and effectual to all intents and for all purposes, in respect of the receipt of any sum or sums of money, or of any Bank Annuities from the said Accountant-General of the Court of Chancery, or the Accountant-General of the Court of Exchequer, and also in respect of the receipt of any Bank Annuities from the Commissioners for the Reduction of the National Debt, as such powers of Attorney have been and would be in respect of the receipt of money from the said Commissioners for the Reduction of the National Debt; and the said Accountant-General of the Court of Chancery and the Accountant-General of the Court of Exchequer respectively, are hereby authorized and required to pay any sum or sums of money, or to transfer any Bank Annuities or portions thereof, and the said Commissioners for the Reduction of the National Debt are hereby authorized and required to transfer any Bank Annuities or portions thereof, to the Person or Persons mentioned and described in the said powers of Attorney, in satisfaction and in pursuance of any Award or Decree made under the provisions of the said recited Acts or of this Act, in like manner as the said Commissioners for the Reduction of the National Debt have already acted upon such powers of Attorney in respect of the payment of any sum or sums of money awarded under the said recited Acts.

6\.
Letters of Attorney for the receipt of Compensation under 20*l.* exempted from Stamp Duty, and Persons indemnified for acting upon such Letters of Attorney unstamped

AND whereas it is expedient that Persons entitled to Compensation under the said recited Acts, should be relieved from the payment of Stamp Duty on their Letters or Powers of Attorney to receive such Compensation where the sums to be received are of small amount; and that all Persons who have acted or shall hereafter act upon or under the authority contained in any such Letters or Powers of Attorney should be absolved and indemnified from and against all penalties and liabilities incurred by reason of such Letters or Powers of Attorney not being duly stamped; BE it therefore Enacted, That all Letters or Powers of Attorney heretofore made and executed, or which shall be hereafter made and executed for the purpose of authorizing the receipt of any sum or sums of money as or for Compensation awarded under the said recited Acts, where the sum or sums received or to be received under the authority of such Letters or Powers of Attorney respectively do not amount to *Twenty* Pounds, shall be and the same are hereby exempted from all Stamp Duty; and all Persons who at any time heretofore have paid or received or shall at any time hereafter pay or receive any sum or sums of money not amounting to *Twenty* Pounds in each case, upon or under the authority contained in any such Letters or Powers of Attorney respectively, shall be and such Persons are hereby absolved and indemnified from and against all penalties, losses and liabilities incurred or sustained or to be incurred or sustained by reason of such Letters or Powers of Attorney not being duly stamped.

7\.
Comptroller-General acting under Commissioners for Reduction of the National Debt may take and receive declarations.

And be it further Enacted, That if the Comptroller-General or Assistant Comptroller-General, or other officer appointed by and acting under the said Commissioners for the Reduction of the National Debt, shall, for the purpose of carrying into effect the provisions of the said recited Acts or this Act, deem it necessary and require that some evidence should be given of the identity of the party named in any Letter of Attorney, or as to the truth of any matter contained in or necessary for the explanation of such Letter of Attorney, it shall and may be lawful to and for the said Comptroller-General or Assistant Comptroller-General, or such other officer employed under the said Commissioners for the Reduction of the National Debt as may be especially nominated and appointed by the said Commissioners for this purpose to take and receive the declaration of any Person or Persons competent to give such evidence as aforesaid, and such declaration shall be made in the form and manner prescribed by an Act made and passed in the fifth and sixth year of the reign of His present Majesty, intituled, "An Act to repeal an Act of the present Session of Parliament, intituled, 'An Act for the more effectual Abolition of Oaths and Affirmations taken and made in various departments of the State, and to substitute Declarations in lieu thereof, and for the more entire suppression of voluntary and extra-judicial Oaths and Affidavits, and to make other provisions for the Abolition of unnecessary Oaths.'"

Clause 62.

8.
Persons making false Declarations to be deemed guilty of a Misdemeanor.

And be it further Enacted, That any Person who shall wilfully and corruptly make and subscribe any such Declaration, knowing the same to be untrue in any material particular, shall be deemed guilty of a *Misdemeanor.*

9.
Indemnification to Parties for anything already done in accordance with this Act, or which shall be done under its provisions.

AND whereas in order to prevent the great inconvenience and loss which would have resulted to many of the claimants for Compensation under the said recited Acts, and to other Persons interested therein, some of the provisions hereinbefore contained have already been acted upon; BE it therefore Enacted, That all the acts, matters and things whatsoever which have been already done and performed in accordance with any of the provisions of this Act by the said Commissioners of Arbitration, the said Commissioners for the Reduction of the National Debt and the said Accountant-General of the Court of Chancery, and the Accountant-General of the Court of Exchequer, or any or either of them, or by the several officers acting under them respectively, shall be and the same are hereby declared to be as valid and effectual to all intents and purposes as if the said acts, matters and things had been done and performed expressly under the sanction of this Act; and the said Commissioners of Arbitration, the Commissioners for the Reduction of the National Debt, the Accountant-General of the Court of Chancery, and the Accountant-General of the Court of Exchequer, shall be and they are jointly and severally hereby indemnified, freed and discharged from and against all actions, suits and proceedings whatsoever for or on account or in respect of all or any acts, matters and things whatsoever already done and performed by them or any of them or by their respective officers in accordance with the provisions of this Act, or for or on account or in respect of any acts, matters and things whatsoever, which shall be hereafter done and performed by them or any of them in carrying into execution the provisions of this Act, or in acting under the same; and the said Commissioners for the Reduction of the National Debt, and the said Accountant-General of the Court of Chancery, and the said Accountant-General of the Court of Exchequer, shall not be held or taken to be responsible for or liable to make good any payment of money or transfer of Bank Annuities already made in accordance with this Act, or which shall hereafter be made under the provisions thereof, unless the same shall have been occasioned by the wilful negligence or default of the said Commissioners or of the said Accountants-General respectively.

10.
Act may be altered this Session.

And be it further Enacted, That this Act or any part thereof may be amended, altered or repealed by any Act or Acts to be passed in the present Session of Parliament.

Slave Compensation.

A

B I L L

For carrying into further execution Two Acts of His present Majesty, relating to the Compensation for Slaves upon the Abolition of Slavery, and for facilitating the Distribution and Payment of such Compensation.

(Prepared and brought in by
Mr. Chancellor of the Exchequer & Mr. Baring.)

Ordered, by The House of Commons, *to be Printed,*
19 *February* 1836.

37.

5 *August* 1836.—7 WILL. IV.

A

BILL

To carry into further Execution an Act for compensating Owners of Slaves upon the Abolition of Slavery, and for completing the full Payment of such Compensation.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble:

3 & 4 Will. 4 c. 73.

WHEREAS an Act was passed in the third and fourth years of the reign of His present Majesty King WILLIAM the Fourth, intituled, "An Act for the Abolition of Slavery throughout the British Colonies, for promoting the Industry of the manumitted Slaves, and for compensating the Persons hitherto entitled to the Services of such Slaves;" and the sum of Twenty Million Pounds sterling was authorized to be raised by the said recited Act for the purposes of the said Act, and part thereof has been accordingly raised and applied to the payment of the several persons entitled to Slave Compensation in certain of the Colonies mentioned in the said recited Act; and other part of the said sum of Twenty Millions has been provided for by the creation of certain capital stock in satisfaction of the several claims to such Compensation by the persons entitled thereto in the Colony of Barbadoes in lieu of paying the same in money; and it is expedient to make provision for paying and satisfying the balance remaining due upon the said sum of Twenty Millions;

5 & 6 Will. 4. c. 45.

1. Surplus Revenue may be issued out of growing Produce for payment of

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the *passing of this Act*, it shall and may be lawful for any *Three* or more of the Lords Commissioners of His Majesty's Treasury of the United Kingdom

Slave Compensation Monies.

3 & 4 Will. 4. c. 73.

dom of Great Britain and Ireland, by warrant under their hands, to order and direct from time to time, and at any time, until the whole of the said sum of Twenty Millions shall be paid and satisfied, the issuing out of the growing produce of the Consolidated Fund of the United Kingdom of Great Britain and Ireland for the purposes of this Act, during the quarter immediately ensuing the day to which the annual account of the receipt and expenditure of the said United Kingdom shall be made up (commencing with the annual account made up to the *Fifth* day of *July One thousand eight hundred and Thirty-six*), the whole or any part of the *one-fourth* part of the sum, which by every such annual account shall appear to be the surplus revenue of the said United Kingdom beyond the annual expenditure thereout, which shall be required from time to time for the purposes of this Act and the said recited Act, any thing in any Act or Acts to the contrary notwithstanding; and the sum stated in every such warrant shall be forthwith issued out of the growing produce of the said Consolidated Fund to the Commissioners for the Reduction of the National Debt, upon the account standing in their names in the books of the Bank of England under the title of the "West India Compensation Account;" which said monies shall be applied by the said Commissioners in common with the monies standing at any time on the said account to the purposes of the said recited Act and of this Act.

2.
Rate of Interest to be allowed to the Cape of Good Hope and Mauritius.

AND whereas it is enacted by the said recited Act, that the said Act should come into operation in the Colonies of the Cape of Good Hope and the Mauritius at periods more remote than in certain other Colonies mentioned in the said Act, by the following intervals of time; (videlicet) by four calendar months in the Colony of the Cape of Good Hope, and by six calendar months in the Colony of the Mauritius; BE it therefore Enacted, That the Interest upon the several sums of money awarded to persons entitled to Slave Compensation in the Colony of the Cape of Good Hope shall be after the rate of *Two Pounds Twelve Shillings and Eightpence* per centum per annum, from the *First* day of *December One thousand eight hundred and Thirty-four* exclusive, to the *First* day of *December One thousand eight hundred and Thirty-five* inclusive, and after the rate of *Three Pounds Seven Shillings and Eightpence* per centum per annum from the *First* day of *December One thousand eight hundred and Thirty-five*, up to and including the day of the payment of the principal sum awarded, if the payment of the award shall be made in money, or up to and including the *Fifth* day of *April One thousand eight hundred and Thirty-six*, if payment of the sum so awarded shall be made in Three Pounds Ten Shillings per centum Reduced Annuities hereinafter mentioned, from which last-mentioned day the interest or dividend upon the Three Pounds Ten Shillings per centum Reduced Annuities hereinafter mentioned will commence; and in respect of the Colony of the Mauritius, the interest upon the several sums of money awarded to persons entitled to Slave Compensation in the said Colony, shall be after the rate of *Two Pounds Twelve Shillings and Eightpence* per centum per annum from the *First* day of *February One thousand eight hundred and Thirty-five* exclusive, to the *First* day of *February One thousand eight hundred and Thirty-six* inclusive, and after the rate of *Three Pounds Seven Shillings and Eightpence* per centum per annum from the *First* day of *February One thousand eight hundred and Thirty-six*, up to and including the day of the payment of the principal sum awarded, if the payment of the award shall be made in money, or up to and including the *Fifth* day of *April One thousand eight hundred and Thirty-six*, if payment of the sum awarded shall be made in Three Pounds Ten Shillings per centum Reduced Annuities, from which last-mentioned day the interest or dividend upon the said Three Pounds Ten Shillings per centum Reduced Annuities will commence; and that all such Interest as may have been paid and allowed on such claims by the Commissioners for the Reduction of the National Debt, under any directions given by the Lords Commissioners of His Majesty's Treasury previously to the *passing of this Act*, shall be and the same are hereby confirmed.

3. Provision has not been made by Virgin Islands, as required by recited Act.

AND whereas it is enacted by the said recited Act of the third and fourth of WILLIAM the Fourth, chapter seventy-three, that no part of the said sum of Twenty Millions of Pounds sterling shall be applied or shall be applicable to the purposes aforesaid for the benefit of any person now entitled to the services of any slave in any of the Colonies therein mentioned, unless an order shall have been first made by His Majesty, with the advice of his Privy Council, declaring that adequate and satisfactory provision hath been made by law in such Colony for giving effect to the said Act by such further and supplementary enactments as are therein referred to, nor unless a copy of such Order in Council, duly certified by one of the Clerks in Ordinary of His Majesty's Privy Council, shall, by the Lord President of the Council, have been transmitted to the Lords Commissioners of His Majesty's Treasury or to the Lord High Treasurer for the time being, for their or his guidance or information: AND whereas no Order of The King in Council has been made declaring that adequate and satisfactory provision hath been made by law in the Virgin Islands for giving effect to the said recited Act by such further and supplementary enactments as are specified in the said recited Act, and no payment of Compensation for Slaves in the said Islands hath yet been made, and it is further expedient that provision should be made for the payment of Compensation awarded in the said Islands, or in the said Colonies of the Cape of Good Hope and Mauritius, or any portions thereof, either in Money or in Three Pounds Ten Shillings per centum Reduced Annuities: AND whereas the sums apportioned for Slave Compensation to the several persons entitled thereto in the said Colonies of the Cape of Good

Creation of Stock towards providing for payment of

Slave Compensation to the Cape of Good Hope, the Mauritius and Virgin Islands.

Good Hope, the Mauritius and the Virgin Islands, amount together to the sum of Three millions four hundred and thirty-two thousand nine hundred and seventy-four Pounds and One Penny; BE it therefore Enacted, That towards providing for the payment and satisfaction of such Compensation as aforesaid, there shall be, immediately after the *passing of this Act*, written in and placed to the credit of the said Commissioners for the Reduction of the National Debt, in the books of the said Bank of England by the Accountant-General for the time being of the Governor and Company of the said Bank, in a new and separate account under the title of "The Slave Compensation Account," the sum of *Three millions four hundred and thirty-seven thousand two hundred and seventy Pounds Eleven Shillings and Ten-pence* of capital of Reduced Annuities, bearing interest after the rate of Three Pounds Ten Shillings per centum per annum, such capital in the said Annuities being equivalent to the sum of Three million four hundred and thirty-two thousand nine hundred and Seventy-four Pounds and One Penny sterling, estimating the price of such Three Pounds Ten Shillings per centum per annum Annuities after the rate of Ninety-nine pounds Seventeen Shillings and Sixpence for every One hundred Pounds of such Reduced Three Pounds Ten Shillings per centum per annum Annuities, (such price being the average price of the existing Reduced Three Pounds Ten Shillings per centum per annum Annuities, on the *Thirtieth* day of *July One thousand eight hundred and Thirty-six*, being the day on which the certificates of award did commence to be issued for the said Colony of the Mauritius); which capital sum of *Three millions four hundred and thirty-seven thousand two hundred and seventy Pounds Eleven Shillings and Ten-pence,* shall be added to and consolidated with, and shall be deemed and taken as part of and be subject to all the conditions attending the Reduced Three Pounds Ten Shillings per centum per annum Annuities existing at the time of the *passing of this Act,* forming part of the public Debt of the United Kingdom of Great Britain and Ireland, and shall be assignable and transferable and redeemable accordingly, and the dividends and charges of management arising upon the said capital sum of *Three millions four hundred and thirty-seven thousand two hundred and seventy Pounds Eleven Shillings and Ten-pence* Reduced Three Pounds Ten Shillings per centum per annum Annuities, shall be chargeable, and the same are hereby charged upon and made payable out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, the first half-yearly payment whereof shall commence from the *Fifth* day of *April One thousand eight hundred and Thirty-six* exclusive; and so much money shall from time to time be set apart and issued at the receipt of the Exchequer in England, out of the Consolidated Fund of the United Kingdom, to the Cashier or Cashiers of the Governor and Company of the Bank of England, as shall be sufficient to satisfy and pay the said Annuities, to be created in respect of the said sum of Three millions fou- hundred and thirty-two thousand nine hundred and Seventy-four Pounds and One Penny sterling, together with the charges attending the same.

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4. Stock may be transferred by payment of Claimants in Cape of Good Hope, or Mauritius or Virgin Islands.

And be it further Enacted, That upon application to the said Commissioners for the Reduction of the National Debt for the payment of any sum which shall hereafter be awarded to any person or persons owners of slaves in the said Colonies of the Cape of Good Hope, or the Mauritius or the Virgin Islands, for Slave Compensation, under the provisions of the said Act, the said Commissioners shall, at the option and under the directions of any *Three* or more of the Lords Commissioners of His Majesty's Treasury, pay the same in money out of the said "West India Compensation Account," or transfer or cause to be transferred from the said account, intituled "The Slave Compensation Account," to the person or persons entitled to such Slave Compensation, such a proportionate amount of the said Reduced Three Pounds Ten Shillings per centum per annum Annuities, in satisfaction of the sum awarded to such person or persons, as the whole sum of Three millions four hundred and thirty-two thousand nine hundred and Seventy-four Pounds and One Penny sterling shall bear to the whole capital of the said Reduced Three Pounds Ten Shillings per centum per annum Annuities to be created under the provisions of this Act.

5. Slave Compensation Monies in respect of litigated Claims may be transferred to the Accountant-General of Chancery. 3 & 4 Will. 4. c. 73.

AND whereas the claims for Slave Compensation of some of the persons in the said Colonies of the Cape of Good Hope and the Mauritius, and also claims in other Colonies mentioned in the said recited Act, may become the subject of counter claim or litigation before the said Commissioners of Arbitration, or in the Courts of the said Colonies or in any Court of Appeal; and it is expedient that power should be given to transfer the amount of such litigated claims to the name of the Accountant-General of the Court of Chancery to abide the final settlement of such claim; BE it therefore Enacted, That it shall be lawful for any *Three* or more of the Lords Commissioners of His Majesty's Treasury to direct the Commissioners for the Reduction of the National Debt from time to time to transfer or cause to be transferred into the name of the Accountant-General of the Court of Chancery at the Bank of England such portion or portions of the said Reduced Three Pounds Ten Shillings per centum per annum Annuities standing to the credit of the said Commissioners for the Reduction of the National Debt in the books of the said Bank of England under the title of "The Slave Compensation Account," as shall appertain to any claim which may from time to time be certified by the said Commissioners of Arbitration, to be the subject of any counter claim before them, or of any suits in the Courts of any of the said Colonies mentioned in the said recited Act of the third and fourth year of the reign of His present Majesty, or in any Court of Appeal, and also to direct the payment to the account of the said Accountant-General at the Bank of England by the said Commissioners for the Reduction of the National Debt, of the amount of any interest that may have accrued and become due upon any such claims up to the *Fifth* day of *April One thousand eight hundred and Thirty-six*, from which time the interest on the said Reduced Three Pounds Ten Shillings per centum per annum Reduced Annuities is to commence and be payable, and it shall be lawful for the said Accountant-General to invest the amount of any such interest in the like Three Pounds Ten Shillings per centum per annum Reduced Annuities, and also to invest therein the future half-yearly dividends arising from such Reduced Three Pounds Ten Shillings per centum Annuities as the same shall arise and become due; and all such Reduced Three Pounds Ten Shillings per centum Annuities so transferred to or purchased by the said Accountant-General, may be held by him in the books of the said Governor and Company of the Bank of England in trust for the purposes of the said recited Act or this Act, and shall be liable to such and the like provisions in respect to the sale and payment of the proceeds thereof, or to the transfer thereof by the said Accountant-General, so far as regards the claims to Slave Compensation arising in any of the said Colonies, as the Three Pounds per centum Consolidated Bank Annuities are subject and liable to in respect of litigated claims referred to in an Act passed in the fifth and sixth year of His present Majesty, intituled, "An Act to carry into further Execution the Provisions of an Act passed in the third and fourth years of His present Majesty, for compensating Owners of Slaves upon the Abolition of Slavery," or in an Act passed in the sixth year of His present Majesty, intituled, "An Act for carrying into further Execution two Acts of His present Majesty relating to the Compensation for Slaves upon the Abolition of Slavery, and for facilitating the distribution and payment of such Compensation."

5 & 6 Will. 4. c. 45.

6 Will. 4. c. 5.

6.
Indemnification to Accountant-General of Court of Chancery.

And be it further Enacted, That the said Accountant-General of the Court of Chancery shall be and he is hereby indemnified and saved harmless from all or any suit or action at law or in equity for any act to be done or performed by him in carrying into execution the provisions of this Act, or in acting under the same, and shall not be held or taken to be responsible for or liable to make good any payment of money or transfer of Bank Annuities erroneously made by him, unless the same shall have been occasioned by the wilful default or negligence of the said Accountant-General.

7.
Accountant-General may appoint a Deputy, whose acts shall be valid.

And be it further Enacted, That it shall and may be lawful for the said Accountant-General of the Court of Chancery to nominate and appoint a fit and proper person to do and perform all or any of the acts and duties imposed upon the said Accountant-General by this Act, and that the acts of the said deputy shall be as valid and effectual as if the same had been done by the Accountant-General himself.

AND

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8.
If any Stock remaining after Claims are satisfied, to be cancelled.

AND whereas there will be a portion of the Reduced Three Pounds Ten Shillings per centum Annuities, created for the purposes of the said recited Act and this Act, left standing in the names of the said Commissioners for the Reduction of the National Debt, after satisfying the several claims for Slave Compensation in the said Colonies, and also by reason of the Awards for Slave Compensation being in many instances paid in money, and not in Reduced Three Pounds and Ten Shillings per centum Annuities; BE it therefore Enacted, That it shall and may be lawful for any *Three* or more of the Lords Commissioners of His Majesty's Treasury, from time to time, by warrant under their hands, to order and direct the said Governor and Company of the Bank of England to cancel all such portions of stock, and thereupon the dividends or interest which would have been payable on the Reduced Three Pounds Ten Shillings per centum Annuities so cancelled, shall thenceforward cease to be charged upon or issued out of the said Consolidated Fund; and the accrued dividends which may have been issued upon any such stock previously to the cancelling of such stock, shall be paid by the Commissioners for the Reduction of the National Debt into the Receipt of His Majesty's Exchequer, to be carried to and form part of the income of the Consolidated Fund.

9.
Powers in recited Acts to apply to this Act, 3 & 4 W. 4. c. 73; 5 & 6 W. 4. c 45; 6 W. 4. c. 5.

And be it further Enacted, That the powers and provisions contained in the said recited Acts, passed in the third and fourth, fifth and sixth, and sixth years of the reign of His present Majesty, shall, so far as the same may be applicable, apply to this Act in the same manner as if they had been severally re-enacted herein.

10.
Act may be altered this Session.

And be it further Enacted, That this Act may be amended, altered or repealed by any Act or Acts to be passed in the present Session of Parliament.

Slave Owners' Compensation.

A

B I L L

To carry into further Execution an Act for compensating Owners of Slaves upon the Abolition of Slavery, and for completing the full Payment of such Compensation.

(Prepared and brought in by
Mr. Baring and Mr. Chancellor of the
Exchequer.)

Ordered, by The House of Commons, *to be Printed,*
5 *August* 1836.

532.

A

BILL

To revive, and continue in force for a limited Time, an Act of the Legislature of Jamaica, to explain and amend an Act for the Abolition of Slavery in that Island, and in Aid of the same.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS by an Act passed in the third and fourth year of His Majesty's reign, intituled, " An Act for the Abolition of Slavery throughout the British Colonies; for promoting the Industry of the manumitted Slaves, and for compensating the Persons hitherto entitled to the Services of such Slaves;" after reciting that it was necessary that various rules and regulations should be framed and established for certain purposes therein particularly enumerated, and further reciting, that such regulations could not, without great inconvenience, be made, except by the respective Governors, Councils and Assemblies, or other local Legislatures of the said respective Colonies, or by His Majesty, with the advice of His Privy Council, in reference to those Colonies to which the legislative authority of His Majesty in Council extends; it is enacted and declared, that nothing in the said Act contained extends or shall be construed to extend to prevent the enactment by the respective Governors, Councils and Assemblies, or by such other local Legislatures as aforesaid, or by His Majesty, with the advice of His Privy Council, of any such Acts of General Assembly, or Ordinances, or Orders in Council, as may be requisite for making and establishing such several rules and regulations as aforesaid, or any of them, or for carrying the same, or any of them, into full and complete effect:

And whereas, on the Twelfth day of December One thousand eight hundred and Thirty-three, an Act was passed by the Governor, Council and Assembly of the Island of Jamaica, intituled, "An Act for the Abolition of Slavery in this Island, in consideration of Compensation, and for promoting the Industry of the manumitted Slaves; and to declare the Fifty-second Year of GEORGE the Third, Chapter One hundred and fifty-five, in force in this Island:"

And whereas by the said Act provision was made for giving effect within the said Island to the said Act of Parliament by certain further and supplementary enactments:

And whereas the said Act of General Assembly was made to continue in force until the First day of August One thousand eight hundred and Forty:

And whereas on the Fourth day of July One thousand eight hundred and Thirty-four the Governor, Council and Assembly of the said Island passed another Act, intituled, "An Act to repeal part of an Act of the Fourth Year of King WILLIAM the Fourth, Chapter Forty-one, intituled, 'An Act for the Abolition of Slavery in this Island in consideration of Compensation; and for promoting the Industry of the manumitted Slaves; and to declare the Fifty-second of GEORGE the Third, Chapter One hundred and fifty-five, in force in this Island;' and to explain and amend, and in aid of the said Act:"

And whereas by the said last recited Act the said Act of the Twelfth day of December One thousand eight hundred and Thirty-three was explained and amended, and various additional enactments were made supplementary to the said Act of Parliament:

And whereas the said Act of General Assembly of the Fourth day of July One thousand eight hundred and Thirty-four was made to continue in force until the Thirty-first day of December One thousand eight hundred and Thirty-five, and no longer:

And whereas the said last recited Act expired on the said Thirty-first day of December One thousand eight hundred and Thirty-five, and hath not been since revived:

And whereas certain of the enactments contained in the said Act of General Assembly of the Fourth day of July One thousand eight hundred and Thirty-four are necessary to give full effect in the said Island of Jamaica to the said Act of Parliament; **BE it therefore Enacted**, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of

Duration of recited Acts extended to 1st August 1840.

of the same, THAT the said recited Act of the Governor, Council and Assembly of the Island of Jamaica, of the Fourth day of July One thousand eight hundred and Thirty-four, and all the clauses and provisions therein contained (save only the provision which limits the duration thereof), shall be and the same is and are hereby revived, and that the same and each and every of them shall by force and virtue of this present Act be and continue in force in the said Island of Jamaica until the *First* day of *August One thousand eight hundred and Forty*, unless before that time some Act or Acts to be continued in force till the *First* day of *August One thousand eight hundred and Forty* shall have been passed by the Council and Assembly of the said Island in substitution for this present Act, and shall have been assented to by the Government or Officer administering the Government of the said Island; and when and so soon as any such substituted Act or Acts shall take effect in the said Island, this Act shall cease and determine.

Slavery Abolition (Jamaica.)

A

BILL

To revive, and continue in force for a limited Time, an Act of the Legislature of Jamaica, to explain and amend an Act for the Abolition of Slavery in that Island, and in Aid of the same.

(Prepared and brought in by
Sir George Grey and
Mr. Chancellor of the Exchequer.)

Ordered, by The House of Commons, *to be Printed,*
25 *March* 1836.

127.

4 *March* 1836.—6 Will. IV.

A

B I L L

For carrying into Effect a Treaty made between His Majesty and the Queen Regent of Spain for the Abolition of the Slave Trade.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble:

WHEREAS a Treaty was on the twenty-eighth day of June in the year of our Lord One thousand eight hundred and Thirty-five concluded between His Majesty the King of the United Kingdom of Great Britain and Ireland, and the Queen Regent of Spain, during the minority of her Daughter Donna Isabella the Second, Queen of Spain, whereby it was agreed as follows:—

See 58 Geo. 3. c. 36.

Article I.—The Slave Trade is hereby again declared on the part of Spain to be henceforward totally and finally abolished in all parts of the World.

Article II.—Her Majesty the Queen Regent of Spain during the minority of her Daughter Donna Isabella the Second, hereby engages, that immediately after the exchange of the Ratifications of the present Treaty, and from time to time afterwards as it may become needful, her Majesty will take the most effectual measures for preventing the Subjects of her Catholic Majesty from being concerned, and her Flag from being used in carrying on in any way the Trade in Slaves, and especially that within Two Months after the said exchange, she will promulgate throughout the Dominions of her Catholic Majesty a penal Law, inflicting a severe punishment on all those her Catholic Majesty's Subjects who shall, under any pretext whatsoever, take any part whatever in the Traffic in Slaves.

Article III.—The Captain, Master, Pilot and Crew of a Vessel condemned as good Prize by virtue of the stipulations of this Treaty, shall be severely punished according to the Laws of the Country of which they are Subjects, as also the Owner of the said condemned Vessel, unless he proves that he had no participation in the enterprise.

Article IV.—In order more completely to prevent all infringement of the spirit of the present Treaty, the Two high contracting Parties mutually consent that those Ships of their Royal Navies respectively, which shall be provided with special instructions for that purpose as hereinafter mentioned, may visit such Merchant Vessels of the Two Nations as may upon reasonable grounds be suspected of being engaged in the Traffic in Slaves, or of having been fitted out for that purpose, or of having during the voyage on which they are met by the said Cruizers, been engaged in the Traffic in Slaves, contrary to the provisions of this Treaty, and that such Cruizers may detain and send, or carry away such Vessels, in order that they may be brought to trial in the manner hereinafter agreed upon.

In order to fix the reciprocal right of search in such a manner as shall be adapted to the attainment of the object of this Treaty, and at the same time avoid doubts, disputes and complaints, the said Right of Search shall be understood in the form and according to the rules following:—

1°. It shall never be exercised except by Vessels of War authorized expressly for that object, according to the stipulations of this Treaty.

2°. In no case shall the right of search be exercised with respect to a Vessel of the Royal Navy of either of the Two Powers, but only as regards Merchant Vessels.

3°. Whenever a Merchant Vessel is searched by a Ship of War, the Commander of the said Ship shall, in the act of so doing, exhibit to the Commander of the Merchant Vessel the Document by which he is duly authorized to that end, and shall deliver to him a Certificate, signed by him, stating his rank in the Naval Service of his Country, and the name of the Vessel he commands; and which also declares that the only object of the search is to ascertain whether the Vessel is employed in the Slave Traffic, or if it is fitted up for the said traffic: When the search is made by an Officer of the Cruizer, who is not the Commander, the said Officer shall exhibit to the Captain of the Merchant Vessel a Copy of the before-mentioned special Orders, signed by the Commander of the Cruizer, and shall in like manner deliver a Certificate, signed by him, stating his rank in the Royal Navy, the name of the Commander by whose Orders he proceeds to make the Search, that of the Cruizer in which he sails, and the object of the Search, as has been already laid down: If it appears from the Search, that the Papers of the Vessel are in regular order, and that it is employed on licit objects, the Officer shall enter in the Log-Book of the Vessel that the Search has been made in pursuance of the aforesaid especial Orders, and the Vessel shall be left at liberty to pursue its Voyage: The rank of the Officer who makes the Search must not be less than that of Lieutenant of the Royal Navy, unless the command, either by reason of death or other cause, is at the time held by an Officer of inferior rank.

4°. The reciprocal right of Search and Detention shall not be exercised within the Mediterranean Sea, or within the Seas in Europe lying without the Streights of Gibraltar, and which lie to the Northward of the Thirty-seventh parallel of North Latitude, and also within and to the Eastward of the Meridian of Longitude Twenty Degrees West of Greenwich.

ARTICLE V.—In order to regulate the mode of carrying the provisions of the preceding Article into execution, it is agreed—

1°. That all the Ships of the Royal Navies of the Two Nations, which shall be hereafter employed to prevent the Traffic in Slaves, shall be furnished by their respective Governments with a Copy in the English and Spanish Languages of the present Treaty, of the instructions for Cruizers annexed thereto, marked (A.); and of the regulations for the mixed Courts of Justice annexed thereto, marked (B.); which annexes respectively shall be considered as integral parts of the Treaty.

2°. That each of the High Contracting Parties shall from time to time communicate to the other the names of the several Ships furnished with such instructions, the force of each, and the names of their several Commanders: The said Commanders ought to hold the Rank of Captain in the Royal Navy, or at least of Lieutenant, it being nevertheless understood, that the instructions originally issued to an Officer holding the rank of Lieutenant in the Navy, or other superior rank, shall be sufficient, in case of death or temporary absence of the same, to authorize the Officer on whom the command of the Vessel has devolved, to make the search, although the said Officer may not hold the aforesaid rank in the service.

3°. That if at any time the Commander of a Cruizer of either of the Two Nations shall suspect that any Merchant Vessel, under the escort or convoy of any Ship or Ships of War of the other Nation, carries Slaves on board, or has been engaged in the Traffic in Slaves, or is fitted out for the purpose thereof, the said Commander of the Cruizer shall communicate his suspicions to the Commander of the Convoy, who, accompanied by the Commander of the Cruizer, shall proceed to the search of the suspected Vessel, and in case that the suspicions appear well founded, according to the tenor of this Treaty, then the said Vessel shall be conducted or sent to one of the points where the Mixed Courts of Justice are stationed, in order that the just sentence may there be pronounced.

4°. It is further mutually agreed, that the Commanders of the Ships of the Two Royal Navies respectively who shall be employed on this service, shall adhere strictly to the exact tenor of the aforesaid instructions.

Article VI.—As the two preceding Articles are entirely reciprocal, the Two High Contracting Parties engage mutually to make good any losses which their respective subjects may incur, by the arbitrary and illegal detention of their Vessels, it being understood that this indemnity shall be borne by the Government whose Cruizer shall have been guilty of such arbitrary and illegal detention, and that the visit and detention of Vessels specified in the Fourth Article of this Treaty, shall only be effected by those British or Spanish Ships which may form part of the Two Royal Navies respectively, and by such of those Ships only as are provided with the special instructions annexed to the present Treaty, in pursuance of the provisions thereof. The indemnification for the damages of which this Article treats, shall be made within the term of One year, reckoning from the day in which the Mixed Court of Justice pronounces its sentence.

Article VII.—In order to bring to adjudication, with as little delay and inconvenience as possible, the Vessel which may be detained according to the tenor of the Fourth Article of this Treaty, there shall be established, as soon as may be practicable, two Mixed Courts of Justice, formed of an equal number of individuals of the Two Nations, and named for this purpose by their respective Sovereigns. These Courts shall reside, the one in a possession belonging to His Britannic Majesty, the other within the territories of her Catholic Majesty, and at the period of the exchange of the ratifications of the present Treaty, the Two Governments shall declare, each for its own dominions, in what place these Courts shall respectively reside.

But each of the Two High Contracting Parties reserves to itself the right of changing at its pleasure the place of residence of the Court held within its own dominions: Provided always, That one of the two Courts shall always be held upon the Coast of Africa, and the other in one of the Colonial Possessions of her Catholic Majesty.

These Courts, from which there shall be no appeal, shall judge the causes submitted to them according to the provisions of the present Treaty, and according to the regulations and instructions which are annexed to the present Treaty, and which are considered an integral part thereof.

ARTICLE VIII.—It is hereby agreed, between the High Contracting Parties, that the Mixed Commissions which are at present established and sitting under the Convention concluded between Great Britain and Spain, on the Twenty-third day of September One thousand eight hundred and Seventeen, shall continue to sit, and shall, during Two Months, to be reckoned from the exchange of the ratifications of this Treaty, and until the further appointment and definitive establishment of the Mixed Courts of Justice under the present Treaty, adjudge, without appeal, according to the principles and stipulations of the same, and of the several annexes thereof, the cases of such Vessels as may be sent or brought before them, and any vacancies which may occur in such Mixed Commissions shall be filled up in the same manner in which vacancies of the Mixed Courts of Justice to be established under the provisions of this Treaty are to be supplied.

ARTICLE IX.—In case the Commanding Officer of any of the Ships of the Royal Navies of Great Britain and Spain respectively, duly commissioned according to the provisions of the Fourth Article of this Treaty, shall deviate in any respect from the stipulations of the said Treaty, or from the instructions annexed to it, the Government which shall conceive itself to be wronged thereby, shall be entitled to demand reparation; and in such case the Government to which such Commanding Officer may belong binds itself to cause inquiry to be made into the subject of the complaint, and to inflict upon the said Officer a punishment proportioned to any wilful transgression which he may have committed.

ARTICLE X.—It is hereby further mutually agreed, that every Merchant Vessel, British or Spanish, which shall be visited by virtue of the present Treaty, may lawfully be detained and sent or brought before the Mixed Courts of Justice established in pursuance of the provisions thereof, if in her equipment there shall be found any of the things hereinafter mentioned; (namely)

1°. Hatches with open gratings, instead of the close hatches which are usual in Merchant Vessels.

2°. Divisions or bulk heads in the hold or on deck in greater number than are necessary for Vessels engaged in lawful trade.

3°. Spare planks fitted for laying down as a second or slave deck.

4°. Shackles, bolts or handcuffs.

5°. A larger quantity of water in casks, or in tanks, than is requisite for the consumption of the crew of the Vessel as a Merchant Vessel.

6°. An extraordinary number of water casks, or of other vessels for holding liquid, unless the Master shall produce a Certificate from the Custom House at the place from which he cleared outwards, stating that a sufficient security had been given by the Owners of such Vessel that such extra quantity of casks or of other Vessels should only be used to hold palm oil, or for other purposes of lawful commerce.

7°. A greater quantity of mess tubs or kids than are requisite for the use of the Crew of the Vessel as a Merchant Vessel.

8°. A boiler of an unusual size and larger than requisite for the use of the crewof the Vessel as a Merchant Vessel, or more than one boiler of the ordinary size.

9°. An extraordinary quantity either of rice, of the flour of Brazil, Manive, or Cassada, commonly called Farinha, of Maize, or of Indian Corn beyond what might probably be requisite for the use of the Crew; such rice, flour, maize, or Indian corn not being entered on the manifest as part of the Cargo for trade.

Any one or more of these several circumstances if proved shall be considered as primâ facie evidence of the actual employment of the Vessel in the Slave Trade, and the Vessel shall thereupon be condemned and declared lawful prize, unless satisfactory evidence upon the part of the Master or Owners shall establish that such Vessel was at the time of her detention or capture employed in some legal pursuit.

Article XI.—If any of the things specified in the preceding Article shall be found in any Merchant Vessel, neither the Master nor Owner, nor any person whatever interested in her equipment or cargo, shall be entitled to compensation for losses or damages, even though the Mixed Courts of Justice should not pronounce any sentence of condemnation, in consequence of her detention, but the same tribunal shall be authorized to pay out of the prize fund, if they shall think it in equity required, some sum of money proportionate to the demurrage suffered, and according to the circumstances of the case.

Article XII.—It is agreed between the Two High Contracting Parties, that in all cases in which a Vessel shall be detained under this Treaty by their respective Cruizers as having been engaged in the Slave Trade, or as having been fitted out for the purposes thereof, and shall consequently be adjudged and condemned by the Mixed Courts of Justice to be established as aforesaid, the said Vessel shall immediately after its condemnation be broken up entirely, and shall be sold in separate parts, after having been so broken up.

Article XIII.—The Negroes who are found on board of a Vessel detained by a Cruizer, and condemned by the Mixed Courts of Justice in conformity with the stipulations of this Treaty, shall be placed at the disposition of the Government whose Cruizer has made the capture; but on the understanding that not only they shall be immediately put at liberty and kept free, the Government to whom they have been delivered guaranteeing the same, but likewise engaging to afford from time to time, and whenever demanded by the other High Contracting Parties, the fullest information as to the state and condition of such Negroes, with a view of ensuring the due execution of the Treaty in this respect.

For this purpose the Regulations annexed to this Treaty sub literâ (C.) as to the treatment of Negroes liberated by sentence of the Mixed Courts of Justice, have been drawn up, and are declared to form an integral part of this Treaty.

The Two High Contracting Parties reserve to themselves the right to alter or suspend by common consent and mutual agreement, but not otherwise, the terms and tenor of such regulations.

Article XIV.—The Acts or Instruments annexed to this Treaty, and which it is mutually agreed shall form an integral part thereof, are as follows:—

(A.) Instructions for the Ships of the Royal Navies of both Nations destined to prevent the Traffic in Slaves.

(B.) Regulations for the Mixed Courts of Justice, which are to hold their sittings on the Coast of Africa and in one of the Colonial Possessions of her Catholic Majesty.

(C.) Regulations as to the treatment of liberated Negroes.

Article XV.—The present Treaty, consisting of Fifteen Articles, shall be ratified, and the Ratifications thereof exchanged within the space of Two Months from this date, or sooner, if possible.

In witness whereof the respective Plenipotentiaries have signed in Duplicate Two originals, English and Spanish, the present Treaty, and have thereunto affixed the Seal of their Arms.

Madrid, this Twenty-eighth day of June, in the Year One thousand eight hundred and Thirty-five.

GEORGE VILLIERS. (L. S.)
FRANCISCO MARTINEZ DE LA ROSA. (L. S.)

ANNEX (A.)

To the TREATY betweeen GREAT BRITAIN and SPAIN for the ABOLITION of the SLAVE TRADE of the Twenty-eighth of June One thousand eight hundred and Thirty-five.

INSTRUCTIONS for the SHIPS of the BRITISH and SPANISH ROYAL NAVIES employed to prevent the Traffic in SLAVES.

ARTICLE I.—The Commander of any Ship belonging to the Royal British or Spanish Navy which shall be furnished with these Instructions, shall have a right to search and detain any British or Spanish Merchant Vessel which shall be actually engaged or suspected to be engaged in the Slave Trade, or to be fitted out for the purposes thereof, or to have been engaged in the Traffic in Slaves during the voyage in which she may be met with by such Ship of the British or Spanish Navy; and such Commander shall thereupon bring or send such Merchant Vessel as soon as possible for judgment before that one of the two Mixed Courts of Justice established in virtue of the Seventh Article of the said Treaty, which shall be the nearest to the place of detention, or which such Commander shall upon his own responsibility think can be soonest reached from such place.

ARTICLE II.—Whenever a Ship of either of the Royal Navies duly authorized as aforesaid shall meet a Merchant Vessel liable to be visited under the provisions of the said Treaty, the search shall be conducted in the mildest manner, and with every attention which ought to be observed between allied and friendly Nations, and the search shall in all cases be made by an Officer holding a rank not lower than that of Lieutenant in the Navies of Great Britain and Spain respectively, or by the Officer who at the time shall be second in command of the Ship by which such search is made.

ARTICLE III.—The Commander of any Ship of the Royal Navies duly authorized as aforesaid, who may detain any Merchant Vessel in pursuance of the tenor of the present instructions, shall leave on board the Vessel so detained the Master, the Mate or Boatswain, and two or three at least of the Crew thereof, the whole of the Slaves, if any, and all the Cargo. The Captor shall, at the time of detention, draw up in writing an authentic declaration, which shall exhibit the state in which he found the detained Vessel, such declaration to be signed by himself, and to be given in or sent, together with the captured Vessel, to the Mixed Court of Justice before which such Vessel shall be carried or sent for adjudication. He shall deliver to the Master of the detained Vessel a signed Certificate of the papers seized on board the same, as well as of the number of Slaves found on board at the moment of detention.

In the authenticated declaration which the Captor is hereby required to make, as well as in the Certificate of the Papers seized, he shall insert his own name and surname, the name of the capturing Ship, the latitude and longitude of the place where the detention shall have taken place, and the number of Slaves found on Board of the Vessel at the time of the detention.

The Officer in charge of the Vessel detained shall, at the time of bringing the Vessels' Papers into the Mixed Court of Justice, deliver into the Court a Paper signed by himself and verified on oath, stating the changes which have taken place in respect to the Vessel, her Crew, the Slaves if any, and her Cargo, between the period of her detention and the time of delivering in such Paper.

ARTICLE IV.—The Slaves shall not be disembarked until after the Vessel which contains them shall have arrived at the place of adjudication in order that in the event of the Vessel not being adjudged legal Prize, the loss of the Proprietors may be more easily repaired, and even after the arrival of the Slaves at such place, they are not to be landed without the permission of the Mixed Court of Justice.

But if urgent reasons arising from the length of the voyage, from the state of health of the Slaves, or from any other causes, should require that either the whole or a portion of the Negroes should be disembarked before the Vessel can arrive at the place at which one of the said Courts is established, the Commander of the capturing Ship may take upon himself the responsibility of so disembarking the Negroes; provided that the necessity of the disembarkation and the causes thereof be stated in a Certificate in proper form, and provided that this Certificate shall be drawn up and entered at the time on the Log Book of the detained Vessel.

The undersigned Plenipotentiaries have agreed, in conformity with the Fourteenth Article of the Treaty, signed by them on this day the Twenty-eighth of June One thousand eight hundred and Thirty-five, that the present Instructions shall be annexed to the said Treaty and be considered an integral part thereof.

This day the Twenty-eighth of June, in the Year One thousand eight hundred and Thirty-five.

GEORGE VILLIERS, (L.S.)
FRANCISCO MARTINEZ DE LA ROSA, (L.S.)

ANNEX (B.)

To the TREATY between GREAT BRITAIN and SPAIN for the ABOLITION of the SLAVE TRADE, of the Twenty-eighth of June One thouthousand eight hundred and Thirty-five.

REGULATIONS for the MIXED COURTS of JUSTICE which are to reside on the Coast of AFRICA, and in a Colonial Possession of her Catholic Majesty.

ARTICLE I.—The Mixed Courts of Justice to be established under the provisions of the Treaty of which these Regulations are declared to be an integral part shall be composed in the following manner:

The Two High Contracting Parties shall each of them name a Judge and an Arbitrator, who shall be authorized to hear and to decide, without appeal, all cases of capture or detention of Vessels which, in pursuance of the stipulations of the aforesaid Treaty, shall be brought before them.

The Judges and the Arbitrators shall, before they enter upon the duties of their office, respectively make oath before the principal Magistrate of the place in which such Courts respectively shall reside, that they will judge fairly and faithfully; that they will have no preference, either for the Claimant or for the Captors; and that they will act in all their decisions in pursuance of the stipulations of the aforesaid Treaty.

There shall be attached to each of such Courts a Secretary or Registrar, who shall be appointed by the Sovereign in whose Territories such Court shall reside.

Such Secretary or Registrar shall register all the acts of such Court, and shall, before he enters upon his office, make oath before the Court to which he is appointed, that he will conduct himself with due respect for its authority, and will act with fidelity and impartiality in all matters relating to his said office.

The Salary of the Secretary or Registrar of the Court to be established on the Coast of Africa, shall be paid by His Britannic Majesty, and that of the Secretary or Registrar of the Court to be established in the Colonial Possessions of Spain shall be paid by her Catholic Majesty.

Each of the Two Governments shall defray half of the aggregate amount of the Expenses of such Courts.

ARTICLE II.—The expenses incurred by the Officer charged with the reception, maintenance and care of the detained Vessel, Slaves and Cargo, and with the execution of the sentence, and all disbursements occasioned by bringing a Vessel to adjudication, shall, in case of condemnation, be defrayed from the funds arising out of the sale of the materials of the Vessel, after the Vessel shall have been broken up, of the Ship's Stores and of such parts of the Cargo as shall consist of Merchandize; and in case the proceeds arising out of this sale should not prove sufficient to defray such expenses, the deficiency shall be made good by the Government of the Country within whose Territories the adjudication shall have taken place.

If the detained Vessel shall be released, the expenses occasioned by bringing her to adjudication shall be defrayed by the Captors, except the cases specified, and otherwise provided for under Article the XIth of the Treaty to which these Regulations form an annex, and under Article the VIIth of these Regulations.

ARTICLE III.—The Mixed Courts of Justice are to decide upon the legality of the detention of such Vessels as the Cruizers of either Nation shall in pursuance of the said Treaty detain.

These Courts shall adjudge definitively, and without appeal, all questions which shall arise out of the capture and detention of such Vessels.

The proceedings of these Courts shall take place as summarily as possible, and for this purpose the Courts are required to decide each case, as far as may be practicable, within the space of Twenty Days, to be dated from the day on which the detained Vessel shall have been brought into the Port where the deciding Court shall reside.

The final Sentence shall not, in any case, be delayed beyond the period of Two Months, whether on account of the absence of Witnesses, or for any other cause, except upon the application of any of the Parties interested; but in that case, upon such Party or Parties giving satisfactory security, that they will take upon themselves the expense and risks of the delay, the Courts may, at their discretion, grant an additional delay, not exceeding Four Months.

Either Party shall be allowed to employ such Counsel as he may think fit, to assist him in the conduct of his cause.

All the acts and essential parts of the proceedings of the said Courts shall be written down in the language of the country in which the Courts shall respectively reside.

ARTICLE IV.—The form of process, or mode of proceeding to judgment, shall be as follows:

The Judges appointed by the Two Nations respectively, shall, in the first place, proceed to examine the Papers of the detained

Vessel, and shall take the Depositions of the Master or Commander, and of two or three at least of the principal individuals on board of such Vessel, and shall also take the declaration on Oath of the Captor, if it should appear to them necessary to do so, in order to judge and to pronounce whether the said Vessel has been justly detained or not, according to the stipulations of the aforesaid Treaty, and in order that, according to this judgment, the Vessel may be condemned or released. In the event of the two Judges not agreeing as to the Sentence which they ought to pronounce in any case brought before them, whether with respect to the legality of the detention, or the liability of the Vessel to condemnation, or to the indemnification to be allowed, or as to any other question which may arise out of the said Capture, or in case any difference of opinion should arise between them as to the mode of proceeding in the said Court, they shall draw by lot the name of one of the two Arbitrators so appointed as aforesaid, which Arbitrator, after having considered the proceedings which have taken place, shall consult with the two above-mentioned Judges on the case, and the final Sentence or Decision shall be pronounced conformably to the opinion of the majority of the three.

Article V.—If the detained Vessel shall be restored by the sentence of the Court, the Vessel and the cargo, in the state in which they shall then be found, shall forthwith be given up to the Master, or to the person who represents him, and such Master or other person may before the same Court claim a valuation of the damages which he may have a right to demand. The Captor himself, and in his default his Government, shall remain responsible for the damages to which the Master of such Vessel, or the owners either of the Vessel or of her cargo, may be pronounced to be entitled.

The Two High Contracting Parties bind themselves to pay, within the term of a year from the date of the sentence, the costs and damages which may be awarded by the above-named Court, it being mutually understood and agreed that such costs and damages shall be made good by the Government of the country of which the Captor shall be a subject.

Article VI.—If the detained Vessel shall be condemned, she shall be declared lawful prize, together with her cargo, of whatever description it may be, with the exception of the Slaves who shall have been brought on board for the purposes of commerce, and the said Vessel subject to the Regulations in Article XII. of the Treaty of this date, shall, as well as her cargo, be sold by public sale, for the profit of the Two Governments, subject to the payments of the expenses hereinafter mentioned.

The Slaves shall receive from the Court a Certificate of Emancipation, and shall be delivered over to the Government to whom the Cruizer which made the capture belongs, to be dealt with according to the Regulations and Conditions contained in the Annex to this Treaty, sub literâ C.

Article VII.—The Mixed Courts of Justice shall also take the cognizance of and shall decide definitively and without appeal all claims for compensation on account of losses occasioned to Vessels and Cargoes which shall have been detained under the provisions of this Treaty, but which shall not have been condemned as legal prize by the said Courts, and in all cases wherein restitution of such Vessels and Cargoes shall be decreed, save as mentioned in Article XI. of the Treaty to which these Regulations form an annex; and in a subsequent part of these Regulations, the Court shall award to the Claimant or Claimants, or to his or their lawful Attorney or Attornies, for his or their use, a just and complete indemnification for all costs of suit and for all losses and damages which the Owner or Owners may have actually sustained by such capture and detention; and it is agreed that such Indemnification shall be as follows:—

First. In case of total loss the Claimant or Claimants shall be indemnified,—

A. For the Ship, her Tackle, Equipment and Stores.

B. For all Freights due and payable.

C. For the value of the Cargo of Merchandize, if any, deducting all charges and expenses payable upon the sale of such Cargo, including Commission of Sale.

D. For all other regular charges in such case of total loss.

Secondly. In all other cases (save as hereinafter mentioned) not of total loss, the Claimant or Claimants shall be indemnified,—

A. For all special damages and expenses occasioned to the Ship by the detention and for loss of freight when due or payable.

B. For demurrage when due, according to the Schedule annexed to the present Article.

C. For any deterioration of the Cargo.

D. For all Premium of Insurance on additional risks.

The Claimant or Claimants shall be entitled to interest at the rate of Five per centum per annum on the sum awarded, until such sum is paid by the Government to which the capturing Ship belongs. The whole amount of such indemnifications shall be calculated in the money of the Country to which the detained Vessel belongs, and shall be liquidated at the exchange current at the time of the award.

The Two High Contracting Parties however have agreed, that if it shall be proved to the satisfaction of the Judges of the Two Nations, and without having recourse to the decision of an Arbitrator, that the Captor has been led into error by the fault of the Master or Commander of the detained Vessel, the detained Vessel in that case shall not have the right of receiving for the time of her detention, the demurrage stipulated by the present Article, nor any other compensation for losses, damages or expenses consequent upon such detention.

Schedule of Demurrage or Daily Allowance for a Vessel of

One hundred tons to One hundred and Twenty inclusive	Five Pounds	Per Diem.
One hundred and Twenty-one tons to One hundred and Fifty inclusive	Six Pounds	
One hundred and Fifty-one tons to One hundred and Seventy inclusive	Eight Pounds	
One hundred and Seventy-one tons to Two hundred inclusive	Ten Pounds	
Two hundred and one tons to Two hundred and Twenty inclusive	Eleven Pounds	
Two hundred and Twenty-one tons to Two hundred and Fifty inclusive	Twelve Pounds	
Two hundred and Fifty-one tons to Two hundred and Seventy inclusive	Fourteen Pounds	
Two hundred and Seventy-one tons to Three hundred inclusive	Fifteen Pounds	

And so on in proportion.

Article VIII.—Neither the Judges nor the Arbitrators, nor the Secretaries of the Mixed Courts of Justice, shall demand or receive from any of the Parties concerned in the cases which shall be brought before such Courts any emolument or gift, under any pretext whatsoever, for the performance of the duties which such Judges, Arbitrators and Secretaries have to perform.

Article IX.—The Two High Contracting Parties have agreed that in the event of the death, sickness, absence on leave, or any other legal impediment of one or more of the Judges or Arbitrators composing the above-mentioned Courts respectively, the post of such Judge and of such Arbitrator shall be supplied ad interim in the following manner :

1°. On the part of His Britannic Majesty, and in that Court which shall sit within the Possessions of His said Majesty, if the vacancy be that of the British Judge, his place shall be filled up by the British Arbitrator, and either in that case or in the case where the vacancy be originally that of the British Arbitrator, the place of such Arbitrator shall be filled successively by the Governor or Lieutenant Governor resident in such Possession, by the principal Magistrate of the same, and by the Secretary of the Government and the said Court, so constituted as above, shall sit, and in all cases brought before them for adjudication, shall proceed to adjudge the same, and to pass sentence accordingly.

2°. On the part of Great Britain, and in that Court which shall sit within the Possessions of her Catholic Majesty, if the vacancy be that of the British Judge, his place shall be filled by the British Arbitrator, and either in that case or in the case where the vacancy be originally that of the British Arbitrator, his place shall be filled successively by the British Consul and British Vice Consul, if there be a British Consul or British Vice Consul appointed to and resident in such Possession; and in the case where the vacancy be both of the British Judge and of the British Arbitrator, then the vacancy of the British Judge shall be filled by the British Consul, and that of the British Arbitrator by the British Vice Consul, if there be a British Consul and British Vice Consul appointed to and resident in such Possession, and if there shall be no British Consul or British Vice Consul to fill the place of British Arbitrator, then the Spanish Arbitrator shall be called in, in those cases in which a British Arbitrator, were there any, would be called in; and in case the vacancy be both of the British Judge and British Arbitrator, and there be neither British Consul or British Vice Consul to fill ad interim the vacancies, then the Spanish Judge and Spanish Arbitrator shall sit, and in all cases brought before them for adjudication shall proceed to adjudge the same, and pass sentence accordingly.

3°. On the part of Spain, and in that Court which shall sit within the Possessions of her Catholic Majesty, if the vacancy be that of the Spanish Judge, his place shall be filled by the Spanish Arbitrator, and either in that case or in the case where the vacancy be originally that of the Spanish Arbitrator, the place of such Arbitrator shall be filled successively by the Governor or Lieutenant Governor resident in such Possession, by the principal Magistrate of the same, and by the Secretary of the Government; and the said Court, so constituted as above, shall sit, and in all cases brought before them for adjudication shall proceed to adjudge the same, and pass sentence accordingly.

4°. On the part of Spain, and in that Court which shall sit within the Possessions of His Britannic Majesty, if the vacancy be that of the Spanish Judge his place shall be filled by the Spanish Arbitrator, and either in that case or in the case where the vacancy be originally that of the Spanish Arbitrator, his place shall be filled successively by the Spanish Consul and Spanish Vice Consul, if there be a Spanish Consul or Spanish Vice Consul appointed to and resident in such Possession; and in the case where the vacancy be both of the Spanish Judge and of the Spanish Arbitrator, then the vacancy of the Judge shall be filled by the Spanish Consul, and that of the Spanish Arbitrator by the Spanish Vice Consul, if there be a Spanish Consul and a Spanish Vice Consul appointed to and resident in such Possession; and in that case in which there be no Spanish Consul or Spanish Vice Consul to fill the place of the Spanish Arbitrator, then the British Arbitrator shall be called in, in those cases in which a Spanish Arbitrator, were there any, would be called in; and in case the vacancy be both of the Spanish Judge and Spanish Arbitrator, and there be neither Spanish Consul nor Spanish Vice Consul to fill ad interim the vacancies, then the British Judge and the British Arbitrator shall sit, and in all cases brought before them for adjudication shall proceed to adjudge the same and pass sentence accordingly.

The Governor or Lieutenant Governor of the Settlements wherein either of the Mixed Courts of Justice shall sit, in the event of a vacancy arising either of the Judge or the Arbitrator of the other High Contracting Party, shall forthwith give notice of the same to the Governor or Lieutenant Governor of the nearest Settlement of such other High Contracting Party, in order that such vacancy may be supplied at the earliest possible period; and each of the High Contracting Parties agrees to supply definitively, as soon as possible, the vacancies which may arise in the above-mentioned Courts, from death, or from any other cause whatever.

The undersigned Plenipotentiaries have agreed, in conformity with the Fourteenth Article of the Treaty, signed by them on this day, the Twenty-eighth of June One thousand eight hundred and Thirty-five, that the preceding Regulations, consisting of Nine Articles, shall be annexed to the said Treaty, and considered an integral part thereof.

This day the Twenty-eighth of June in the year One thousand eight hundred and Thirty-five.

George Villiers, (L. S.)
Francisco Martinez de la Rosa, (L. S.)

Annex

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ANNEX (C.)

REGULATIONS for the good treatment of LIBERATED NEGROES.

ARTICLE I.—The object and spirit of these Regulations is to secure to Negroes liberated by virtue of the stipulations of the Treaty to which these Regulations form an Annex (marked C.) permanent good treatment and a full and complete Emancipation, in conformity with the humane intentions of the High Contracting Parties.

ARTICLE II.—Immediately after sentence of condemnation on a Vessel charged with being concerned in illegal Slave Trade shall have been passed by the Mixed Court of Justice, established under the Treaty to which these Regulations form an Annex, all Negroes who were on board of such Vessel, and who were brought on board for the purpose of Traffic, shall be delivered over to the Government to whom belongs the Cruizer which made the capture.

ARTICLE III.—If the Cruizer which made the capture is English, the British Government engages, that the Negroes shall be treated in exact conformity with the laws in force in the British Colonies for the regulation of free apprenticed Negroes.

ARTICLE IV.—If the Cruizer which made the capture is Spanish, in this case the Negroes shall be delivered over to the Spanish Authorities of the Havanna, or of any other point of the dominions of the Queen of Spain in which the Mixed Court of Justice is established; and the Spanish Government solemnly engages, that they shall be treated strictly according to the Regulations lately promulgated, and now actually in force at the Havanna, with respect to the treatment of emancipated Negroes, or according to such Regulations as may in future be adopted, and which have and shall always have the humane object of improving and securing honestly and faithfully to the emancipated Negroes the enjoyment of their acquired liberty, good treatment, a knowledge of the tenets of the Christian Religion, their advancement in morality and civilization, and their sufficient instruction in the mechanical arts, in order that the said emancipated Negroes may be put in a condition to earn their subsistence, whether as artisans, mechanics or servants.

ARTICLE V.—For the purpose which is explained in Article VI. there shall be kept in the Office of the Captain-General or Governor of the part of the Dominions of the Queen of Spain where the Mixed Court of Justice resides, a Register of all emancipated Negroes, in which shall be entered with scrupulous exactness the names given to the Negroes, the names of the Vessels in which they were captured, the names of the persons to whose care they have been committed, and any other circumstances likely to contribute to the end in view.

Article VI.—The Register to which the preceding Article refers, will serve to form a general Return which the Governor or Captain-General of the part of the Dominions of the Queen of Spain where the Mixed Court of Justice resides, shall be bound to deliver, every Six Months, to the aforesaid Mixed Commission, in order to show the existence of the Negroes emancipated under this Treaty, the decease of such as have died, the improvement in their condition, and the progress made in their instruction, both religious and moral, as also in the arts of life.

Article VII.—As the principal object of the Treaty, of which the present Annex forms an integral part, is no other than that of improving the condition of these unhappy victims of avarice, the High Contracting Parties, animated with the same sentiments of humanity, agree, that if in future it should appear necessary to adopt new measures for obtaining the same benevolent end, in consequence of those laid down in this Annex turning out inefficacious, the said High Contracting Parties will consult together, and agree upon other means better adapted for the complete attainment of the object proposed.

Article VIII.—The undersigned Plenipotentiaries have agreed, in conformity with the Fourteenth Article of the Treaty signed by them on this day, the Twenty-eighth of June One thousand eight hundred and Thirty-five, that this Annex, consisting of Eight Articles, shall be united to the said Treaty, and be considered an integral part thereof.

This day, the Twenty-eighth of June, in the year One thousand eight hundred and Thirty-five.

George Villiers, (l. s.)
Francisco Martinez de la Rosa, (l. s.)

Treaty ratified on 27th August 1835.

And whereas the said Treaty was ratified between His Majesty the King of the United Kingdom of Great Britain and Ireland, and her Majesty the Queen Regent of Spain, and such Ratification was exchanged on the Twenty-seventh day of August, in the year of our Lord One thousand eight hundred and Thirty-five:

And whereas it is expedient and necessary that effectual provision should be made for carrying into execution the provisions of the said Treaty;

BE it therefore Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal,

poral, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT it shall and may be lawful for any Officer commanding any Ship of War of His Majesty or of the Queen Regent of Spain, not below the rank of Lieutenant of the Royal Navy (unless, by the death or absence of the Commander of such Ship, the command thereof shall have devolved upon an Officer of inferior Rank, and then for such last-mentioned Officer), and who shall be duly instructed and authorized according to the provisions of the said Treaty, and for any Officer not below the rank of Lieutenant in the Royal Navy who shall be acting under the orders of any Officer commanding a Ship of War so instructed and authorized as aforesaid, to visit and search any Merchant Vessel of either of the said Two Nations, which shall upon reasonable grounds be suspected of being engaged in the Traffic in Slaves, or having been fitted out for that purpose, or of having during the Voyage in which such Vessel is met, been engaged in such Traffic, excepting within the Mediterranean Sea, or within the Seas in Europe lying without the Streights of Gibraltar, and which lie to the Northward of the Thirty-seventh parallel of North Latitude, and also within and to the Eastward of the Meridian of Longitude Twenty Degrees West of Greenwich, and to detain and send or carry away such Vessel, together with its Master, Sailors, Passengers, Slaves and Cargo, for the purpose of such Vessel being brought to adjudication before one of the Mixed Courts of Justice to be established in virtue of the Seventh Article of the said Treaty; and all such Commanders and other Officers are hereby authorized and required, in the exercise of such rights of visiting, searching, detaining, sending, carrying in and delivering as aforesaid, to execute and comply with the said several provisions and instructions of the said Treaty as apply thereto respectively.

1.
Officers commanding Ships of His Majesty or of the Queen of Spain, being duly authorized, to have power to visit and search Merchant Ships within certain limits.

And be it further Enacted, That all Ships and Vessels belonging wholly or in part to His Majesty's subjects, which shall be suspected upon reasonable grounds of being engaged in the Traffic in Slaves, or of having been fitted out for that purpose, or of having during the Voyage in which such Vessel is met been engaged in such Traffic, and all boats, apparel and cargoes therein, shall be and are hereby declared to be and made subject to search and detention by British or Spanish Vessels of War, duly authorized for that purpose, according to the stipulations of the said Treaty, and are also hereby made subject to the adjudication of and to condemnation or other judgment by the Judges and Arbitrators of the Mixed Courts, to be appointed according to the provisions of the said Treaty.

2.
Ships suspected of having been fitted out for the purpose of Traffic in Slaves liable to search.

And be it further Enacted, That it shall be lawful for His Majesty by any Warrant under His Royal Sign Manual, countersigned by One of His Majesty's Principal Secretaries of State for the time being, to

3.
His Majesty may appoint Judges and Arbitrators to decide cases of detention.

appoint such Judges and Arbitrators as are in and by the said Treaty mentioned to be appointed by His Majesty, and from time to time to supply any vacancies which may arise in such offices by appointing other persons thereto, and to grant salaries to such Judges and Arbitrators as aforesaid, not exceeding such annual sums as the Lords Commissioners of His Majesty's Treasury shall from time to time direct; and such Judges and Arbitrators are hereby authorized and empowered to examine and decide all such cases of detention, captures and seizures of Vessels and their cargoes as aforesaid, detained, seized or captured under the said Treaty, as are by the said Treaty and by this Act made subject to their jurisdiction, and to proceed therein and give such judgments, and make such orders therein, and do all other acts, matters and things appertaining thereto, agreeably to the provisions of the said Treaty, as fully and effectually to all intents and purposes as if special powers and authorities for that purpose were specifically and particularly inserted and given in relation thereto in this Act.

4.
His Majesty may appoint a Secretary or Registrar to the Mixed Court.

And be it further Enacted, That it shall be lawful for His Majesty by any Warrant under His Royal Sign Manual, countersigned by One of His Majesty's Principal Secretaries of State for the time being, to nominate and appoint a Secretary or Registrar to the Mixed Court which shall be established in His Majesty's dominions, and from time to time to supply by other appointments any vacancy which may thereafter occur in such office, and to grant a salary to such Secretary or Registrar not exceeding such annual sum as the said Lords Commissioners shall from time to time direct; and such Secretary or Registrar is hereby authorized and empowered to do, perform and execute all the duties of such office set forth and prescribed by the said Treaty, and to do, perform and execute all such acts, matters and things as may be necessary for the due discharge of the duties of his said office.

5.
In case of the death or incapacity from illness of any British Judge of such Courts, the British Arbitrator may fill the Office ad interim.

And be it further Enacted, That in case of the death, sickness, absence on leave, or any other legal impediment of any such British Judge of either of the said Courts established by virtue of the said Treaty, the British Arbitrator of such Court shall fill the office of such Judge ad interim, until the office shall be thereafter filled by some person appointed by His Majesty, or until such Judge shall resume the duties of his said office; and that in case of such vacancy of the office of British Arbitrator of the Court established by virtue of the said Treaty in the possessions of His Majesty, or in case of the death, sickness, absence on leave or other impediment of the said Arbitrator of the said Court, the office of such Arbitrator shall be filled, ad interim, successively by the Governor or Lieutenant-Governor resident in such Possession, by the principal Magistrate in the same, and by the Secretary of the Government, until the said office shall be filled by some Person appointed by His Majesty, or until such Arbitrator shall resume the duties of his said office; and that in case of the death, sickness, absence on leave or other legal impediment of the British Arbitrator in the Court established by virtue of the said Treaty within the possessions of her Catholic Majesty, or of his assuming ad interim the duties of a Judge of the said Court as aforesaid, the office of such British Arbitrator shall be filled ad interim successively by the British Consul and British Vice Consul resident in such possession; and in case of such vacancy of the offices, both of such British Judge and British Arbitrator, then that such office of Judge shall be filled, ad interim, by the British Consul, and such office of British Arbitrator by the British Vice Consul; and in case there shall be no British Consul or Vice Consul at such place, then that it shall be lawful for the Spanish Arbitrator to act in all those cases in which a British Arbitrator, if there were any, would be required to act; and in case of such vacancy in the offices both of British Judge and British Arbitrator, and there should be neither a British Consul nor British Vice Consul resident at such place, then that it shall and may be lawful for the Spanish Judge and Spanish Arbitrator of such Court to sit alone in such Court, and in all cases brought before them for adjudication, to adjudge the same and pass sentence accordingly, until the said offices shall respectively be thereafter filled by some person or persons appointed by His Majesty, or until the said British Judge and British Arbitrator shall resume the duties of their said offices respectively.

6.
Judges and Arbitrators to take an Oath.

And be it further Enacted, That every such Judge and Arbitrator so appointed by His Majesty, shall, before he shall enter upon the execution of any of the duties of such his office, take an oath in the presence of the principal Magistrate then residing and acting in the Colony, Settlement or Place, whether belonging to His Britannic Majesty or to her most Catholic Majesty, in which the Court shall be established; which oath any such Magistrate is hereby authorized to administer in the form following; (that is to say)

> " I, A. B. do solemnly swear, That I will, according to the best of my skill and knowledge, act in the execution of my office as   faithfully, impartially, fairly and without preference or favour, either for Claimants or Captors, or any other Persons; and that I will to the best of my judgment and power act in pursuance of, and according to the stipulations, regulations and instructions contained in the Treaty between His Majesty and her Catholic Majesty, signed at Madrid on the Twenty-eighth day of June One thousand eight hundred and Thirty-five."

Secretary's Oath.

And every Secretary or Registrar appointed by His Majesty under the provisions of the said Treaty and of this Act, shall, before he enters on the duties of his said office, take an Oath before one of the Judges of the said Court, who is hereby empowered to administer the same, in the form following; (that is to say)

> " I, *A. B.*, do solemnly swear, That I will, according to the best of my skill and knowledge, act in the execution of my office, and that I will conduct myself with respect to the authority of the Judges and Arbitrators of the Court to which I am attached, and will act with fidelity in all the affairs which may belong to my charge, and without preference or favour either for Claimants or Captors, or any other persons."

7. Judges and Arbitrators may administer Oaths.

And be it further Enacted, That it shall be lawful for the said Judges or Arbitrators, or either of them, or for any such Secretary or Registrar, and they are hereby respectively empowered to administer Oaths to and take the depositions of all parties, witnesses and other persons, who may come or be brought before them to be examined, or for the purpose of deposing in the course of any proceeding before the said Judges or Arbitrators under the said Treaty and this Act; and it shall also be lawful for the said Judges and Arbitrators to summon before them all persons whom they may deem it necessary or proper to examine in relation to any suit, proceeding, matter or thing under their cognizance, and to send for and issue precepts for the producing all such papers as may relate to the matters in question before them, and to enforce all such summonses, orders and precepts by such and the like means, powers and authorities as any Court of Vice Admiralty may do.

8. Punishing Persons giving false Evidence.

And be it further Enacted, That every Person who shall wilfully and corruptly give false evidence in any examination or deposition had or affidavit taken upon or in any proceeding before the Judges or Arbitrators aforesaid under the said Treaty or this Act, shall be deemed guilty of *Perjury*, and being thereof convicted, shall be subject and liable to all the punishments, pains and penalties to which Persons convicted of *wilful and corrupt perjury* are liable; and every such Person may be tried for any such *Perjury*, either in the place where the offence was committed, or in any Colony or Settlement of His Majesty near thereto in which there is a Court of competent jurisdiction to try any such offence, or in His Majesty's Court of King's Bench in England; and that in case of any prosecution for such offence in His Majesty's said Court of King's Bench, the venue may be laid in the County of Middlesex.

9. Pendency of Suits before the Judge to be a Bar to any

And be it further Enacted, That the pendency of any Suit or Proceeding instituted before the said Judges or Arbitrators for the condemnation

Proceedings instituted for the recovery of the Vessels detained.

demnation or restitution of any Ship or Cargo or Slaves taken, seized or detained by virtue of the said Treaty, or the final adjudication, condemnation or judgment or determination thereupon, may be pleaded in bar or given in evidence under the general issue, and shall be and be deemed and adjudged in any Court whatever to be a good and complete bar in any action, suit or proceeding, whether brought or instituted by any Person or Persons for the recovery of any such Ship, Vessel or Cargo, or of any damage, or for any injury sustained thereby, or by the persons on board the same, in consequence of any capture, seizure or detention, or act, matter or thing done under the authority or in pursuance of the provisions of the said Treaty; any thing in any Act or Acts of Parliament or Law or Laws to the contrary notwithstanding.

10\.
Judges and Commissioners of Arbitration already appointed under former Treaties may act until Judges and Arbitrators are appointed under this Act.

Provided always, and it is hereby Enacted, That until the appointment and establishment of the Mixed Courts to be appointed and established under and by virtue of the said Treaty and this Act, it shall and may be lawful for the Commissary, Judges and Commissioners of Arbitration, appointed under and by virtue of a Treaty made between His Majesty and the King of Spain, for preventing Traffic in Slaves, and signed at Madrid, on the Twenty-third of September in the year One thousand eight hundred and Seventeen, and of an Act of Parliament passed in the fifty-eighth year of the reign of his Majesty King George the Third, for carrying into execution the said Treaty, to do and perform all acts, matters and things, which by the said Treaty of the Twenty-eighth day of June One thousand eight hundred and Thirty-five and by this Act are required and authorized to be done and performed by the Judges and Arbitrators of the said Mixed Courts, when established according to the true intent and meaning of the said last-mentioned Treaty and of this Act.

11\.
Vessels equipped for Traffic in Slaves to be deemed engaged in the Slave Trade.

And be it further Enacted and Declared, That if any of the particulars specified in the Tenth Article of the said Treaty shall be found in the outfit and equipment of, or on board of any such Merchant Vessel, wholly or in part owned by subjects of His Majesty, and visited and detained in pursuance of the said Treaty, such Vessel shall, unless proof be given to the contrary, be held and taken to have engaged in the Slave Trade, or to have been fitted out for the purposes of such Traffic, and to be equipped and employed for the purposes declared unlawful by an Act of Parliament passed in the fifth year of the reign of his Majesty King George the Fourth, intituled, "An Act to amend and consolidate the Laws relating to the Abolition of the Slave Trade."

12\.
Bounty for Slaves captured.

And be it further Enacted, That there shall be paid out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland to the Commanders, Officers and Crews of His Majesty's Ships authorized to make seizures under the said Treaty, a bounty of *Five Pounds* of lawful money of Great Britain for every man, woman and child Slave seized and found on board a British or Spanish Ship or Vessel taken, delivered over and condemned in pursuance of the provisions of the said Treaty and of this Act; such bounty to be issued and paid by order from the Commissioners of His Majesty's Treasury, and to be distributed to and amongst the Captors aforesaid in such manner and proportions as His Majesty, His heirs and successors shall think fit to order and direct by any Order in Council, or by any Proclamation to be made for that purpose.

13.
Copy of sentence of condemnation to be produced to the Commissioners of the Treasury.

Provided always, and be it further Enacted, That in order to entitle the Captors to receive the said bounty money, the number of men, women and children so taken, delivered over and condemned shall be proved to the Commissioners of His Majesty's Treasury by producing a copy duly certified of the Sentence or Decree of Condemnation, and also a Certificate under the hand of the proper Officer or Officers, Military or Civil, who may be appointed to receive such Slaves.

14.
One moiety of the Bounty only to be paid in certain cases.

And be it further Enacted, That where any Slaves, or persons treated, dealt with, carried, kept, or detained as Slaves, shall be taken or seized on board any British or Spanish Ship or Vessel in pursuance of the provisions of the said Treaty and of this Act, but who shall not have been condemned, or shall not have been delivered over in consequence of death, sickness or other inevitable circumstance, it shall and may be lawful for the said Commissioners of His Majesty's Treasury, if to their discretion it shall seem meet, by Warrant signed by any *Three* or more of them, to direct the payment out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland of *one moiety* of the bounty, which would have been due in each case respectively if the said Slaves had been delivered over and condemned.

15.
Regulations and penalties respecting Prize Agents' accounts extended to bounties and proceeds under this Act.

And be it further Enacted, That all the provisions, rules, regulations, forfeitures and penalties respecting the delivery by Prize Agents of accounts for examination, and the distribution of prize money, and the accounting for and paying over the proceeds of prize and the per centage due thereon to Greenwich Hospital, shall be and are hereby extended to all bounties and proceeds to be distributed under the provisions of this Act to the Officers and Crews of any of His Majesty's Ships and Vessels of War.

16.
Commissioners of the Treasury may make certain allowances for Vessels of His Majesty detained but not condemned.

And be it further Enacted, That where any Ship or Vessel belonging in whole or in part to subjects of her Catholic Majesty shall have been detained and brought to adjudication by any Officers of His Majesty the King of Great Britain and Ireland, and the said Ship shall be restored by sentence of the Court, as is mentioned in the Fifth Article of the Annex (B.) to the said Treaty, it shall be lawful for the Commissioners of His Majesty's Treasury, by Warrant signed by any *Three* or more of them, to direct payment to be made out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland of any costs and damages which may be duly awarded according to the provisions of the said last-mentioned Article: Provided always, That nothing herein contained shall exempt such Officer from his liability to make good the payments so made when lawfully called upon by order of the said Commissioners of His Majesty's Treasury.

17.
The Commissioners of the Treasury may repay to the Seizor of any Vessel not condemned the expenses incurred by him.

And be it further Enacted, That when any seizure shall be made by any of the Commanders, Officers and Crews of His Majesty's Ships authorized to make such seizures under the aforesaid Treaty, and Judgment shall be given against the Seizor, or when such seizure shall be relinquished by him, it shall be lawful for the said Commissioners of His Majesty's Treasury, if to their discretion it shall seem meet, by Warrant signed by any *Three* or more of them, to direct payment to be made out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland of such costs and expenses as the Seizor may have incurred in respect of such seizure, or any proportional part thereof.

18.
No Compensation to be made when any articles specified in the 10th Article of the Treaty are found on board.

Provided always, and it is hereby Enacted, That if any of the things specified in the Tenth Article of the said Treaty shall be found on board any Vessel which shall be detained and brought before either of the said Mixed Courts, neither the Master nor the Owner nor any person whatsoever interested in the equipment or cargo of the Vessel, shall recover any compensation or damages for such detention, although the said Mixed Court should not pronounce any sentence of condemnation, but that in such case it shall and may be lawful for the said Mixed Court, if they shall think fit, to pay out of the Prize Fund, under the control of the said Court, such sum of money as according to the circumstances of the case they may judge reasonable in proportion to the demurrage suffered.

19.
Defendants in actions brought for things done under this Act may plead the General Issue.

And be it further Enacted, That if any action or suit shall be commenced, either in Great Britain or elsewhere, against any person or persons for any thing done in pursuance of the said Treaty or this Act, in as far as it relates thereto, the Defendant or Defendants in such action or suit may plead the General Issue, and give this Act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of the said Treaty or of this Act, and if it shall appear so to have been done, the Jury shall find for the Defendant or Defendants, and if the Plaintiff shall be nonsuited or discontinue his action after the Defendant or Defendants shall have appeared, or if Judgment shall be given upon any verdict or demurrer against the Plaintiff, the Defendant or Defendants shall recover *Treble* costs, and have the like remedy for the same as Defendants have in other cases by Law.

20.
All acts performed under Treaty to be good and sufficent in law.

AND whereas by the Eighth Article of the said Treaty, it was agreed that the Mixed Commissions which were then established and sitting under the Convention concluded between Great Britain and Spain, on the Twenty-third September One thousand eight hundred and Seventeen, should continue to sit, and should, during Two Months, to be reckoned from the exchange of the Ratifications of the said Treaty, and until the further appointment and definitive establishment of the Mixed Courts of Justice under the said Treaty, adjudge without appeal according to the principles and stipulations of the same, and of the several annexes thereof, the cases of such Vessels as might be sent or brought before them: AND whereas in conformity with the said Treaty, certain Officers of His Majesty's Navy have been instructed and authorized to search and detain any British and Spanish Merchant Vessel actually engaged or suspected to be engaged in the Slave Trade, or to be fitted out for the purpose thereof, or to have been engaged in the Traffic in Slaves during the Voyage in which she might be met with by such Officer, and to bring or send such Merchant Vessel for judgment: AND whereas it may have happened that under the said authority and instructions British and Spanish Merchant Vessels may have been already, and before the passing of this Act, detained and brought, or sent before the Mixed Commissions established and sitting under the said Convention between Great Britain and Spain, concluded on the Twenty-third September One thousand eight hundred and Seventeen, and the Commissioners may have proceeded to adjudge the cases of such Vessels; and it is expedient that all acts done in conformity with the said Treaty and with the said Instructions should be rendered valid, and that all Persons acting under and by virtue of such authority and instructions should be protected and indemnified; BE it therefore Enacted, That all acts done by or under the authority of any Officer of His Majesty's Navy, in conformity with the said Treaty, who may have been instructed and authorized to search and detain and bring or send any Merchant Vessels for Judgment, according to the said Treaty, and all adjudications and orders and other acts which may have been made and done by the said Mixed Commissions in consequence thereof, shall be deemed and taken to be good and valid in Law; and no Officer of His Majesty's Navy, or other Person acting under such instructions and authority, and in conformity with the said Treaty, and no Commissioner or other Officer of the said Mixed Commissions shall be liable to any prosecution or suit at law for any such acts, adjudications or orders so done or made by them respectively as aforesaid.

Slave Trade (Spain.)

A

BILL

For carrying into effect a Treaty made between His Majesty and the Queen Regent of Spain for the Abolition of the Slave Trade.

(Prepared and brought in by
Lord Viscount Palmerston and
Mr. Chancellor of the Exchequer.)

Ordered, by The House of Commons, *to be Printed,*
4 *March* 1836.

80.

5 *August* 1836.—7 WILL. IV.

A

BILL

To authorize His Majesty by Orders in Council to carry into immediate execution any Treaties, Conventions or Stipulations made with any Foreign Power or State for the Suppression of the Slave Trade.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS the Two Houses of Parliament have, by their Addresses of June the Sixth One thousand eight hundred and Six, June the Twenty-seventh One thousand eight hundred and Fourteen, July the Ninth One thousand eight hundred and Seventeen, July the Seventh One thousand eight hundred and Nineteen, and May the Ninth One thousand eight hundred and Thirty-five, requested His Majesty to conclude Treaties for the effectual suppression of the Slave Trade:

And whereas His Majesty is at the present time engaged in negotiation with certain Foreign Powers for the purpose of concluding such Treaties with them:

And whereas it may happen that some such Treaties may be concluded during the time that Parliament is not sitting:

And whereas in such case delay would take place in carrying into execution the stipulations of such Treaties, and much crime might be perpetrated during the interval that might elapse between the ratification of such Treaties, and the time when Parliament might pass Acts authorizing the Crown to carry the same into execution:

And whereas it would materially tend to further the accomplishment of the objects which the Two Houses of Parliament had in view when they addressed His Majesty as aforesaid, if the Crown were to be empowered to carry such Treaties into immediate execution;

1.
His Majesty may, by Orders in Council, carry into immediate execution all Treaties, Conventions and Stipulations made with any Foreign Power or State for the Suppression of the Slave Trade, and such Orders shall have the effect of Acts of Parliament.

Be it therefore Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT it shall be lawful for His Majesty, by any Order or Orders in Council, to direct that such Treaties or Conventions, and all stipulations contained therein, and also all additional stipulations to any former Treaties or Conventions which His Majesty may have concluded or may hereafter conclude with any Foreign Power or State, for the more effectual suppression of the Slave Trade, shall be carried into immediate execution, and for that purpose to declare and direct in such Orders of Council that all searches, examinations, detentions, seizures, condemnations and sales of Ships or Vessels detained, seized or captured for any violations of the provision of any such Treaties, Conventions or Stipulations, shall be legal; and also by any such Order or Orders in Council to establish tribunals for the trying and deciding all questions which may arise under such Treaties, Conventions or Stipulations, and for the condemnation of any such Vessels as aforesaid, and for punishing the violation of any such Treaties, Conventions or Stipulations, and for adjudging and enforcing the payment of any penalties for any such violation, or to authorize any tribunals which may have been heretofore established, to act in relation to the enforcing such Treaties, Conventions or Stipulations aforesaid, and also to authorize the payment of such Bounties as are allowed in any Act or Acts of Parliament now in force for the suppression of the Slave Trade, to the persons detaining, seizing or capturing any such Vessels; and it shall be lawful for His Majesty, in any such Order or Orders in Council, to declare that all clauses and provisions, powers and authorities contained in, and all penalties and forfeitures imposed by any Act or Acts of Parliament now in force for the carrying into execution, or giving effect to any Treaty, Convention or Stipulation heretofore made with any Foreign Power or State, or in any other Act or Acts of Parliament in force for the suppression of the Slave Trade as shall be specified or referred to in any such Order or Orders in Council, shall be applied and put in force for the purpose of carrying into immediate execution any such Treaty, Convention or additional Stipulation first above mentioned; and upon the issuing of any such Order or Orders in Council, all the directions, powers, and authorities contained therein, and all clauses, provisions, powers, authorities, penalties and forfeitures referred to in any such Order or Orders, and contained in any such Act or Acts of Parliament aforesaid, shall have the same and like force and effect; and all acts, matters and things done under the authority thereof, and all acts and judgments of any tribunals under the same, shall be valid and effectual as fully to all intents and purposes as if the same had been enacted in an Act of Parliament.

2. Continuance of Act.

And be it further Enacted, That this Act, and all Orders in Council issued under the authority thereof, shall continue in force until the expiration of *Six* Months after the *commencement* of the next Session of Parliament.

Slave Treaties.

A

BILL

To authorize His Majesty by Orders in Council to carry into immediate execution any Treaties, Conventions or Stipulations made with any Foreign Power or State for the Suppression of the Slave Trade.

(Prepared and brought in by
Lord Viscount Palmerston and
Mr. Chancellor of the Exchequer.)

Ordered, by The House of Commons, *to be* **Printed,**
5 *August* 1836.

533.

A
BILL

For the more effectual Recovery of Small Debts in the Sheriff Courts, and for establishing Circuit Courts for the Trial of Small Debt Causes by the Sheriffs in Scotland.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble: 6 G. 4. c. 24.

WHEREAS an Act was made in the tenth year of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act for the more effectual Recovery of Small Debts, and for diminishing the Expenses of Litigation in Causes of small Amount in the Sheriff Courts in Scotland," the provisions of which have been found beneficial; but experience has pointed out certain alterations by which its benefits will be extended and rendered more effectual, and it is expedient that such alterations and the former provisions should be consolidated in one Act; **BE it therefore Enacted**, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the said recited Act shall be and the same is hereby Repealed from and after the *First* day of *September* next, save and except as to such causes as shall have been commenced under the authority of the said recited Act before the said *First* day of *September* next, and shall be then depending; all which causes shall be carried to a conclusion, according to the rules prescribed by the said Act, notwithstanding this Act; and this Act shall commence and take effect from and after the said *First* day of *September* next.

1. Recited Act repealed, after 1st September next, except as to Causes then commenced.

And be it Enacted, That it shall be lawful for any Sheriff in Scotland, within his county, to hear, try and determine in a summary way, as more particularly hereinafter mentioned, all civil causes,

2. Sheriffs may hear and determine Causes for Sums under

Ten Pounds sterling in a summary way.

causes, and all prosecutions for statutory penalties, including all maritime civil causes and proceedings that may be competently brought before him, wherein the debt, demand or penalty in question shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract: Provided always, That the Pursuer or Prosecutor shall in all cases be held to have passed from and abandoned any remaining portion of any debt, demand or penalty beyond the sum actually concluded for in any such cause or prosecution.

3.
Evidence competent.

And be it Enacted, That all evidence competent by the law of Scotland in civil cases, when the sum in question, exclusive of expenses and fees of extract, does not exceed *One hundred* Pounds Scots, shall be competent in causes in which the sum in question, exclusive of expenses and fees of extract, does not exceed *Ten* Pounds sterling.

4.
Providing Forms of Proceedings.

And be it Enacted, That all such causes and prosecutions which the Pursuers or Prosecutors thereof shall choose to have heard and determined according to the summary mode hereby provided, shall proceed, except as hereinafter provided, upon summons or complaint, agreeably to the form in Schedule (A.) annexed to this Act, stating shortly the origin of debt or ground of action, and concluding against the Defender; which summons or complaint, being signed by the Sheriff Clerk, shall be a sufficient warrant and authority to any Sheriff's Officer for summoning the Defender to appear and answer at the next Sheriff Court after the date of the citation, not being sooner than upon the *Sixth* day after such citation, and the same, or the copy thereof, served on the Defender, shall also be a sufficient warrant for summoning such witnesses and havers as either party shall require; and a copy of the said summons or complaint, with the citation annexed, and also a copy of the account, if any, shall be served at the same time by the Sheriff's Officer on the Defender personally, or at his dwelling-place, in which last case, if the Defender shall not appear, he shall be cited a second time personally, or at his dwelling-place, upon the words de novo being either subjoined to the original summons, and signed by the Sheriff Clerk, or written in the Procedure Book kept by the Clerk, and signed by the Sheriff, to appear at the next Court after the date of the said citation, not being sooner than the *Sixth* day after such citation; and if the Defender has been cited for the first time to a diet of Court not sooner than *Twelve* free Days from the date of the citation, it shall be lawful for the Sheriff's Officer, in case the Defender shall not have been personally found at the first citation, to cite him a second time, either personally or at his dwelling-place, to the same diet of Court, on the authority of the original warrant, and without previously returning an execution of the first citation, provided that such second citation shall not be given sooner than upon the *Sixth* day after the date of the first citation, nor later than upon the *Sixth* day before the diet of Court to which the Defender is so cited for the second time; and the Officer summoning parties, witnesses or havers, shall in all cases under this Act return an execution of citation signed by him, or shall appear and give evidence on oath of such citation having been duly made, and all such citations given by an Officer alone without witnesses, and executions thereof subscribed by such Officer, shall be good and effectual to all intents and purposes.

5. Causes of higher value than Ten Pounds coming to be below Ten Pounds, may be remitted to Small Debt Roll.

And be it Enacted, That in any cause before the Sheriff's Ordinary Court, in which the debt, demand or penalty in question shall have exceeded the value of *Ten* Pounds sterling, but from interim decree or otherwise the value shall be reduced so as not to exceed *Ten* Pounds sterling, exclusive of expenses and fees of extract, it shall be competent to the Sheriff, if he shall think proper, and with consent of the Pursuer, to remit such causes to such of his Small Debt Court Rolls as may be proper, either of his own motion or upon the motion of any party in the cause: Provided, That if the Pursuer shall not consent, the provisions of this Act as to the fees or expenses to be allowed in causes below the value of *Ten* Pounds, brought not according to the summary form herein provided, shall be applied to such causes, if the Sheriff shall think proper so to do.

6. Recovery of Rents not exceeding Ten Pounds.

And be it Enacted, That it shall be competent for the Sheriff in the Small Debt Courts established or to be established under this Act, to hear, try and determine, in the summary form hereby provided, applications by landlords for sequestration and sale of their tenants' effects for recovery of rent, provided the yearly rent shall not exceed *Ten* Pounds sterling; and the summons and warrant of sequestration and procedure shall be agreeable to the forms directed in Schedule (B.) annexed to this Act, and the issuing of the summons shall be an interim warrant as therein set forth, and the tenant shall be cited in manner and to the effect aforesaid; and on hearing the application for sequestration and sale in manner provided by this Act relative to other causes, the Sheriff shall dispose of the cause as shall be just, and shall issue or refuse the warrant of sequestration and sale in whole or in part, and the same shall be executed, and the sequestrated effects inventoried and appraised, and thereafter brought to sale, in the manner herein provided in regard to the appraisement and sale of poinded effects.

7. Arrestment of Goods of Defender.

And be it Enacted, That the Pursuer of any civil cause, including maritime civil causes and proceedings, may obtain a warrant, signed by the Sheriff Clerk of the county within which the Defender resides, or to the jurisdiction of which he is amenable, agreeably to the form in Schedule (C.) annexed to this Act, for arrestment, on the dependence of the action, of any money, goods or effects to an amount or extent not exceeding the value of *One hundred* Pounds Scots, owing or belonging to such Defender, in the hands of any third party, and may at any time before decree is pronounced in the cause, provided such time does not exceed *Sixty* Days from the date of such warrant, use arrestment thereon against such money, goods and effects owing or belonging to such Defender, either within the county in which such warrant shall have been issued, or in any other county or counties: Provided always, That before using such warrant in any other county, it shall be presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to make such indorsement on payment of the fee hereinafter mentioned: And provided also, That any arrestment laid on under the authority of this Act shall, on the expiry of *Three* Months from the date thereof, cease and determine without the necessity of a decree or warrant of loosing the same, unless such arrestment shall be renewed by a special warrant or order, duly intimated to the Arrestee, in which case it shall subsist and be in force for the like time and under the like conditions as under the original warrant, or unless an action of forthcoming, in manner hereinafter provided, shall have been raised before the expiry of the said period of *Three* Months, in which case the arrestment shall subsist and be in force until the termination of such action of forthcoming.

8.
For providing how Arrestments may be loosed.

And be it Enacted, That when any arrestment shall have been used on the dependence of any action, it shall be competent to the Defender to have such arrestment loosed, on lodging with the Sheriff Clerk of the county in which such arrestment shall have been used a bond or enactment of caution, by *One* or more good and sufficient Cautioners, to the satisfaction of such Sheriff Clerk, agreeably to the form in Schedule (C.) annexed to this Act, or on consigning in the hands of such Sheriff Clerk the amount of the debt or demand, and a reasonable sum for expenses, or on producing to such Sheriff Clerk evidence of the Defender having obtained decree of absolvitor in the action, or of his having paid the sums decerned for, or of his having consigned in the hands of the Clerk of the Court in which the action depended the sums decerned for, or the amount of the debt or demand, and a reasonable sum for expenses, when no decree has yet been pronounced; and a Certificate by the Sheriff Clerk of the county in which auch arrestment shall have been used, of a bond or enactment of caution to the extent of the debt or demand and expenses having been lodged with him, or of consignation as above provided having been made in his hands, shall be a sufficient authority for obtaining a warrant for loosing any other arrestment used on the dependence of the same action, without any other caution being found, or any other consignation being made by the Defender.

9. Rendering Arrestments effectual.

And be it Enacted, That any person entitled to pursue an action of forthcoming, where the sum or demand shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract, who shall choose to have the same heard and determined according to the summary mode provided by this Act, shall proceed by summons or complaint agreeably to the form in Schedule (D.) annexed to this Act, concluding for payment of the sum for which arrestment has been used, or for delivery of the goods and effects arrested, which summons or complaint, being signed by the Sheriff Clerk of the county in which the Arrestee resides, shall be a sufficient warrant and authority to any Sheriff's Officer for summoning the Arrestee and the common Debtor to appear and answer at a Sheriff Court of the county in which the Arrestee resides, the same not being sooner than the *Sixth* day after the date of citation, and also for summoning witnesses and havers for all parties; and in the event of the common Debtor not residing and not being found within the county in which such action of forthcoming shall be brought, he may be cited in any other county on the said warrant, the same being first presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to indorse the same on payment of the fee hereinafter mentioned, to appear at a Sheriff Court in the county in which the Arrestee resides, the same not being sooner in such case than on the *Twelfth* day after the date of citation: Provided always, That the Arrestee and the common debtor shall be cited to appear on the same court day, and that a copy of the said summons or complaint, with the citation annexed thereto, shall be served by the Sheriff's Officer on every Defender personally, or at his dwelling place, all in the same manner and under the like conditions as to citation as hereinbefore provided in other causes and prosecutions under authority of this Act, but always allowing to a party cited to appear in the Sheriff Court of a different county from that in which the citation shall be given *double* the time required by this Act to be allowed to a party cited to appear in the Sheriff Court of the county within which the citation shall be given.

10. Actions of Multiplepoinding.

And be it Enacted, That where any person shall hold a fund which shall not exceed the value of *Ten* Pounds sterling, which shall be claimed by more than one party under arrestments or otherwise, it shall be competent to raise a summons of multiplepoinding in the Small Debt Court established or to be established under this Act, to the jurisdiction of which the holder of the fund shall be amenable, which summons and procedure thereon shall be agreeable to the form in Schedule (E.) annexed to this Act, and the Claimants and common Debtors shall be cited in manner directed to be followed in actions of forthcoming raised under this Act; and it shall be competent to the Sheriff, when he shall see cause, to order such further intimation or publication of the multiplepoinding as he may think proper, by advertisement in any newspaper or otherwise, and the Sheriff shall hear, try and determine the cause as nearly as may be in the summary form provided by this Act: Provided always, That it shall be competent to the Sheriff to adjourn such actions of multiplepoinding to any of his other Small Debt Courts, or to remit them to his ordinary Court, as he may think proper.

11. Counter Claims.

And be it Enacted, That where any Defender intends to plead any counter account or claim against the debt, demand or penalty pursued for, the Defender shall serve a copy of such counter account or claim, by an Officer of Court, on the Pursuer, in the form set forth in Schedule (A.) hereunto annexed, at least *Two* free Days before the day of appearance, otherwise the same shall not be heard or allowed to be pleaded, but action shall be reserved for the same.

12. Compelling attendance of Witnesses.

And be it Enacted, That every Officer of Court to whom any warrant as aforesaid for citing witnesses and havers shall be intrusted, shall cite such witnesses or havers as any party shall require; and all such warrants shall have the same force and effect in any other county as in the county where they are originally issued, the same being first presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to indorse the same, on payment of the fee hereinafter mentioned; and if any witness or haver, duly cited, shall fail to appear, it shall be competent to any party for whom such witness or haver is summoned, to apply for a new warrant to compel his attendance at the next Court, or any subsequent Court to which the case may be adjourned; which warrant shall require him to attend to give evidence, under a penalty not exceeding *Forty* Shillings, unless a reasonable excuse be offered and sustained; and every such penalty shall be paid to the party applying for the new warrant as aforesaid, and shall be recovered in the same manner as other penalties under this Act, without prejudice always to letters of second diligence, for compelling witnesses and havers to attend as at present competent; and it shall be no objection to any witness that such witness has appeared without citation, or without having been regularly cited.

13. Hearing and Judgment.

And be it Enacted, That when the parties shall appear, the Sheriff shall hear them vivâ voce, and examine witnesses or havers upon oath, and may also examine the parties, and may put them or any of them upon oath, and if he should see cause may remit to persons of skill to report, or to any person competent to take and report in writing, the oaths or evidence of parties or witnesses or havers who may be unable to attend without great inconvenience, and thereupon the Sheriff may pronounce judgment; and the decree, stating the amount of the expenses, if any, found due to any party (which may include personal charges, if the Sheriff think fit), and containing warrant for arrestment, and for poinding and imprisonment when competent, shall be annexed to the summons or complaint, and on the same paper with it, agreeably to the form in Schedule (A.) annexed to this Act; which decree and warrant, being signed by the Clerk, shall be a sufficient authority for instant arrestment, and also for poinding and sale, and imprisonment when competent, *Six* free Days from the date of the decree, if the party against whom it shall have been given was personally present when it was pronounced, but if he was not so present, poinding and sale and imprisonment shall only proceed after a charge of *Six* free Days, by serving a copy of the complaint and decree on the party personally, or at his dwelling-place; and if any decree shall not be enforced by poinding or imprisonment within *a Year* from the date thereof, or from a charge for payment given thereon, such decree shall not be enforced without a new charge duly given as aforesaid.

Arrestment.

14.
Procurators, &c. not to appear or plead, nor Pleadings, &c. entered, without leave of Court.

And be it Enacted, That no Procurators, Solicitors, nor any persons practising the law, shall be allowed to appear or plead for any party without leave of the Court; nor shall any of the pleadings, arguments, minutes or evidence be reduced to writing, or be entered upon any record, unless with leave of the Court first had and obtained, in consequence of any difficulty in point of law or special circumstances of any particular case: Provided always, That when the Sheriff shall order any pleadings, arguments, minutes or evidence to be reduced to writing, every case in which such order shall be made shall thenceforth be conducted according to the ordinary forms and proceedings in civil causes and in prosecutions for statutory penalties, and shall be disposed of in all respects as if this Act had not been passed.

15.
Parties not appearing or making sufficient excuse, to be held confessed.

And be it Enacted, That any Defender who has been duly cited personally, or by *Two* citations at his dwelling-place, failing to appear personally, or by one of his family, or by such person as the Sheriff shall allow, shall be held confessed, and the other party shall obtain decree against him; and in like manner, if the Pursuer or Prosecutor shall fail to appear personally, or by one of his family, or by such person as the Sheriff shall allow, the Defender shall obtain decree of absolvitor, unless in either case a sufficient excuse for delay shall be stated; on which account, or on account of the absence of witnesses, or any other good reason, it shall at all times be competent for the Sheriff to adjourn any case to the next or any other court day, and to ordain the parties and witnesses then to attend.

16.
Rehearing in cases of Decree in absence.

And be it Enacted, That where a decree has been pronounced in absence of a Defender, it shall be competent for him, upon consigning the sum decerned for in the hands of the Clerk, at any time before the days of the charge shall elapse, to obtain from the Clerk a warrant signed by him, sisting execution till the next court day, or to any subsequent court day to which the same may be adjourned, and containing authority for citing the other party, and witnesses and havers for both parties; and the Clerk shall be bound to certify to the Sheriff on the next court day every such application for rehearing and sist granted; and such warrant, being duly served upon the other party personally, or by *Two* citations at his dwelling-place, in the manner provided in other cases by this Act, shall be an authority for rehearing the cause; and in like manner, where absolvitor has passed in absence of the Pursuer or Prosecutor, it shall be competent for him, at any time within *One* calendar *Month* thereafter, upon consigning in the hands of the Clerk the sum awarded by the Sheriff in his decree of absolvitor as the expenses for the Defender and his witnesses, to obtain a warrant signed by the Clerk, for citing the Defender and witnesses for both parties, which warrant, being duly served upon the Defender personally, or by *Two* citations at his dwelling-place in the manner provided in other cases by this Act, shall be an authority for rehearing the cause, as hereby provided in the case of a rehearing at the instance of the Defender; the said sum of expenses awarded by the Sheriff and consigned as aforesaid being in every case paid over to the Defender, unless the contrary shall be specially ordered by the Court; and all such warrants for rehearing shall be in force, and may be served by an Officer of the county where they are issued, in any other county, without indorsation or other authority than this Act.

17.
Books of Causes, &c. to be kept.

And be it Enacted, That the Sheriff Clerk shall keep a book, wherein shall be entered all causes conducted under the authority of this Act, setting forth the names and designations of the parties, and whether present or absent at the calling of the cause, the nature and amount of the claim and date of giving it in, the mode of citation, the several deliverances or interlocutors, and the final decree, with the date thereof; which book shall be signed each court day by the Sheriff, and the said entries by the Clerk shall be according to the form in Schedule (F.) annexed to this Act, or with such addition as the Sheriff shall appoint; and the Sheriff Clerk shall also keep a book or books containing a register or registers of all indorsations of decrees and warrants issued in other counties, and of all warrants for arrestment on the dependence, and of all loosings of arrestment, and of all reports of poindings or sequestrations, and sales of goods and effects, which registers shall be open and patent, at office hours, to all concerned on payment of the fee hereinafter mentioned; and the Sheriff Clerk shall cause a copy of the roll of causes to be tried on each court day, to be exhibited to the public on a patent part of the Court-house at least *One* Hour before the time of meeting of such Court, and which shall continue there during the time the Court shall be sitting, and the Sheriff Clerk or an Officer of Court shall audibly call the causes in such roll in their order.

18.
Power to direct Payment by Instalments.

And be it Enacted, That the Sheriff may if he think proper direct the sum or sums found due to be paid by instalments weekly, monthly or quarterly, according to the circumstances of the party found liable, and under such conditions or qualifications as he shall think fit to annex.

19.
Decrees may be enforced in any other County.

And be it Enacted, That any decree obtained under this Act may be enforced against the person or effects of any party in any other county, as well as in the county where the decree is issued: Provided always, That such decree, or an extract thereof, shall be first produced to and indorsed by the Sheriff Clerk of such other county, who is hereby required to make such indorsement, on payment of the fee hereinafter mentioned.

20.
Appraisement and Sale of Effects.

And be it Enacted, That the poinding and sale shall be carried into effect by the Officer in a summary way, by getting the effects poinded duly appraised by *Two* Persons, who may also be witnesses to the poinding, and leaving an inventory or list thereof for the party whose effects are poinded, and carrying such effects either to the nearest market town or to the nearest village, and selling the same to the highest bidder by public roup, between the hours of *Eleven* Forenoon and *Three* Afternoon, at the *Cross* or such most public place, on previous notice of at least *Two* Hours by the Crier, but reserving to the Sheriff, by such general regulation or special order in any particular case, as he shall think fit, to appoint a different hour or place for the sale, or a longer or different kind of notice to be given of the time of selling; and the overplus of the price, if there shall be any, after payment of the sums decerned for, and the expenses, if expenses are awarded, including what is allowed by this Act for poinding and sale, shall be returned to the owner; or if the effects are not sold, the same shall be delivered over at the appraised value to the Creditor, to the amount of the sum decerned for, and expenses, if awarded, and the allowances for poinding and sale; and a report of the poinding and sale and proceeds, or of the delivery of the effects, shall in every case be made by the Officer to the Sheriff Clerk within *Eight* Days thereafter, agreeably to the form in Schedule (G.) annexed to this Act; and where the Sheriff shall order a sale of goods or effects arrested, the same course of proceeding shall be adopted as is above directed in the case of poinding and sale; and no Officer to whom the enforcement of decrees or warrants in cases falling under this Act may be committed, shall be liable to any penalty, fine or punishment for selling goods or effects, under authority of such decrees or warrants, by public auction, although such Officer may not be licensed as an auctioneer; any thing in any Act or Acts to the contrary notwithstanding.

21.
Actions for Damages by Riot under 3 G. 4. c. 33, and for Recovery of Assessments, authorized by 9 G. 4. c. 39, may be determined by this Act.

And be it Enacted, That all actions of damages for compensation for loss or injury by the Act or Acts of any unlawful, riotous or tumultuous assembly in Scotland, or of any person engaged in or making part thereof, authorized to be brought by an Act passed in the third year of the reign of his late Majesty King George the Fourth, where the Sum concluded for does not exceed *Ten* Pounds sterling; as also all actions for recovery of assessments by virtue of an Act passed in the ninth year of his said late Majesty's reign, intituled "An Act for the Preservation of the Salmon Fisheries in Scotland," may be heard and determined in the summary way provided by this Act, and this notwithstanding the amount of such assessments shall exceed *Ten* Pounds sterling.

22.
Sheriffs to hold Circuit Courts for Small Debt Causes, 20 G. 2. c. 43.

10 G. 4. c. 55, s. 17.

AND whereas by the Jurisdiction Act passed in the twentieth year of the reign of his Majesty King George the Second, it is provided that Sheriffs may hold Itinerant Courts at such times and places within their respective jurisdictions as they shall judge expedient, or as shall be directed or ordered by his Majesty, his heirs and successors; and by the said recited Act of the tenth year of the reign of his late Majesty, provision is made for the necessary accommodation for holding Courts for the purposes of the said Act, which the Sheriff should judge it expedient to hold at other than the usual places for holding the same: And whereas it is expedient to make better provision for holding Itinerant or Circuit Courts for the purposes of this Act; BE it Enacted, That the several Sheriffs of the several Sheriffdoms in Scotland shall, in addition to their ordinary Small Debt Courts, by themselves or their substitutes, hold Circuit Courts for the purposes of this Act, at the places within each Sheriffdom, and for the number of times within each place in each year

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year as set forth in the Schedule (H.) annexed to this Act, at such times as they shall deem best and most convenient to fix for the general business of the county, if there shall be any cause at such places at such times to try, but as nearly as may be at equal intervals between each Court, and shall remain at each such place until the causes ready to be heard shall be disposed of, and each Sheriff Clerk, or a Depute appointed by him, is hereby required to attend at such places and times within his Sheriffdom, and to find the necessary accommodation for holding such Courts, all on his own charges and expenses in respect of the fees allowed by this Act.

23. Sheriff empowered to change Places and Times.

And be it Enacted, That the several Sheriffs of the several Sheriffdoms, with the consent and approbation of His Majesty's Principal Secretary of State for the Home Department, may change the places or times at which the said Circuit Courts are appointed to be held, or discontinue the same or any part of them in any Sheriffdom in which such Circuit Courts or any of them may be found unnecessary or inexpedient, or direct Circuit Courts to be held at such places in any Sheriffdom, although not mentioned in the said Schedule (H.), or in such additional places in counties mentioned in the said Schedule as may seem necessary and proper, and all such additional Circuit Courts shall be held in terms of the provisions and directions of this Act.

24. Sheriff Clerks to appoint Deputes and to give Notices.

And be it Enacted, That the Sheriff Clerk of each Sheriffdom shall attend personally or appoint a Depute to act at each of the places at which Courts are hereby or may be appointed to be held in terms of this Act, and such Depute shall, in the absence of the principal Clerk, attend at and during the holding of such Circuit Courts, and shall thereat perform all the duties by this Act required to be performed by the Sheriff Clerk; and if such Depute shall not be resident in such place, the Sheriff Clerk shall also appoint a proper person resident in such place or in its immediate vicinity, to issue the summonses or complaints which may be applied for and issued under the provisions of this Act, and the principal Clerk shall give or cause to be given due intimation of the name, description and residence of each person so appointed Depute Clerk, and of the person appointed to issue summonses and complaints as aforesaid, by notice in the form set forth in Schedule (I.) hereunto annexed, to be affixed on or near the doors of the church of the parish within which such Court is to be held, and also by advertisement in the newspaper or newspapers of the greatest reputed circulation in the neighbourhood; and notice shall in like manner be given by the Sheriff Clerk in the form of Schedule (K.) hereunto annexed, of the times at which such Circuit Courts shall be fixed to be held.

25.
Actions to be brought in the place of Defender's Domicile.

And be it Enacted, That each Sheriff shall, by a minute entered in the sederunt book of his Court, and published in such manner as he may think proper, and of which a printed copy shall be publicly affixed at all times on the walls of every Sheriff Court-room within his Sheriffdom, determine the parishes or parts of parishes which shall for the purposes of this Act be within the jurisdiction of each Small Debt Court to be held within his Sheriffdom as aforesaid, and all causes shall be brought before the Court within the jurisdiction of which the Defender shall reside, or to the jurisdiction of which he shall be amenable: Provided always, That if there shall be more Defenders than one who shall be amenable to the jurisdiction of different Courts, or if from any other cause the Sheriff shall be satisfied that such course shall be expedient for the ends of justice, it shall be competent to the Sheriff, upon summary application by any Pursuer lodged with the Sheriff Clerk, to order summons or complaint to be issued, and the cause to be brought before his ordinary Small Debt Court, or before any of his Circuit Small Debt Courts, as shall appear most convenient, and summons or complaint shall be issued accordingly.

26.
Sheriff may adjourn Causes to any of his other Small Debt Courts.

And be it Enacted, That the Sheriff may, where the ends of justice and the convenience of the parties require it, adjourn and remove the further hearing of or procedure in any cause from his ordinary Small Debt Court to any of his Circuit Small Debt Courts, and from any of his Circuit Small Debt Courts to his ordinary or any other Circuit Small Debt Court; and such order of adjournment and removal shall be held, due notice to the parties of such adjournment and removal being made, unless further notice shall be ordered.

27.
Allowance of Three Pounds for holding Circuit Courts.

And be it Enacted, That in order to defray the travelling and other charges incurred by the Sheriff or his Substitutes in going to, living at and returning from the places where such Circuit Courts are held, there shall be paid annually out of the Duties and Revenues of Scotland the sum of Three Pounds for each Small Debt Circuit Court to be held under the provision of this Act, to the Sheriff or Sheriff Substitute who shall hold the same.

28.
In case Charges exceed Three Pounds, excess to be allowed.

Provided always, and be it Enacted, That if in any case the necessary charges so to be incurred by any Sheriff or Sheriff Substitute as aforesaid, shall exceed the said sum of *Three* Pounds at such place where the Sheriff holds a Court each Circuit, the Lords Commissioners of His Majesty's Treasury shall, upon proof to that effect being made to any person to be authorized by them to take such proof, and upon a report thereof being made to them, direct such additional expense to be paid to such Sheriff or Sheriff Substitute,

stitute, along with the said sum of *Three* Pounds allowed as aforesaid.

29. Decree not subject to Review, except as hereby provided.

And be it Enacted, That no decree given by any Sheriff in any cause or prosecution raised under the authority of this Act, where the Sheriff shall not have ordered any pleadings, arguments, minutes or evidence to be reduced to writing shall be subject to reduction, advocation, suspension or appeal, or any other form of review or stay of execution, other than provided by this Act, either on account of any omission or irregularity or informality in the proceedings or on the merits, or on any ground or reason whatever.

30. Form of Review provided.

And be it Enacted, That it shall be competent to any person conceiving himself aggrieved by any decree given by any Sheriff in any cause or prosecution raised under the authority of this Act, to bring the case by appeal before the next Circuit Court of Justiciary, or where there are no Circuit Courts, before the High Court of Justiciary at Edinburgh, in the manner and by and under the rules, limitations, conditions and restrictions contained in the before recited Act passed in the twentieth year of the reign of his Majesty King GEORGE the Second, for taking away and abolishing the heritable jurisdictions in Scotland: Provided always, That such appeal shall be competent only when founded on the ground of corruption and malice or oppression on the part of the Sheriff, or on deviations in point of form of the Record from the statutory enactments, or on defect of jurisdiction of the Sheriff: And provided also, That in supporting and discussing such appeal, whether in writing or verbally, it shall not be competent to produce, or found upon any document not produced to the Sheriff, when the case is heard, and to which his signature or initials have not been then affixed, which he is only to do if required, nor to found upon nor refer to the testimony of any witness not examined before the Sheriff, and whose name is not written by him when the case is heard upon the record copy of the summons, which he is only to do when specially required to that effect: And provided further, That no list or stay of the process and decree, and no certificate of appeal shall be issued by the Sheriff Clerk, except upon consignation of the whole sum, if any, decerned for by the decree and expenses, if any, and security found for the whole expenses which may be incurred and found due under the appeal.

31. Fees to be taken.

And be it Enacted, That the following and no other or higher fees shall be allowed to be taken for any matters done in any cause or prosecution raised under the authority of this Act:

CLERK'S FEES:

Summons, *One Shilling*.
Each copy for service, *Sixpence*.

Entering in procedure book, *Sixpence.*

Warrant to cite de novo, and re-entering, *Sixpence.*

Warrant to arrest on dependence, and entering in book, *One Shilling.*

Loosing arrestment, *One Shilling.*

Bond of caution, *One Shilling and Sixpence.*

Second diligence for compelling witnesses or havers to attend, *One Shilling.*

For every oath of witness, *Four-pence.*

For every oath of party, *One Shilling.*

Decree, *Sixpence.*

Rehearing, *One Shilling and Sixpence.*

Indorsation of decree or warrant, and entering in book, *One Shilling.*

Receiving report of sequestration or poinding and sale, and entering in book, *One Shilling and Sixpence.*

Inspection of book or books of indorsations and reports, *Sixpence.*

Officer's Fees, including Assistants:

First citation of a party, or intimation of counter claim and execution, if citation given personally, *One Shilling.*

Ditto, ditto, if citation not given personally, *Sixpence.*

Second ditto, ditto, personally or not, *Sixpence.*

Citation of a witness or haver, *Sixpence.*

Charging on decree and returning execution of charge, *One Shilling.*

Arrestment and returning execution thereof, *Sixpence.*

Intimation of loosing arrestment and execution thereof, *Sixpence.*

Poinding or sequestration and inventory, *Two Shillings and Sixpence.*

Sale and report, *Two Shillings and Sixpence.*

Enforcing warrant of imprisonment, *Three Shillings.*

Officer's travelling expenses, for each complete mile from the Court-house or the residence of the Officer employed, the distance travelled in returning after execution of the duty not to be reckoned, *Five-pence.*

Assistants, each, per mile, in the same manner, *Four-pence.*

Crier's Fee:

For calling each cause, *One Penny.*

And the said fees shall be subject to modification in causes of very small amount, or where the complaint is directed against *Two* or more Defenders.

32. Table of Fees to be printed and hung up.

And be it Enacted, That an exact copy of the immediately preceding Section of this Act shall be printed on each summons or complaint, and on each service copy thereof; and shall also be at all times hung up in every Sheriff Clerk's Office and in every Sheriff Court Place during the holding of any Sheriff's Small Debt Court; and any Sheriff Clerk from whose office any summons or service copy thereof shall be issued, not having such copy of the said Section printed thereon, or at any time omitting to have such copy hung up in his office, or in the Sheriff Court Place as aforesaid, or not causing the roll of causes each court day to be publicly exhibited, or not causing the number and names of the parties in such roll to be audibly called in their order as aforesaid, shall be liable in a penalty not exceeding *Forty* Shillings, to be recovered at the instance of any person who shall prosecute for the same, and to be disposed of as the Sheriff shall direct.

33. Officers neglecting Duty, to be fined.

And be it Enacted, That in all or any of the cases above mentioned, where any decree or warrant shall have been indorsed as aforesaid, the Sheriff's Officers of the county where such decree or warrant has been originally issued, as well as of any county wherein the same is indorsed, are hereby authorized and required to obey and enforce such decree or warrant within such other county; and any Sheriff's Officer failing to report any sequestration or poinding and sale as above directed, or violating or neglecting any other duty intrusted to him under this Act, or wilfully acting contrary to any provision thereof, shall be liable in a penalty not exceeding *Forty* Shillings, to be recovered at the instance of any person aggrieved thereby, and to be disposed of as the Sheriff shall direct, reserving always all further claim of damages otherwise competent against any such Officer, and without prejudice to the Sheriff's lawful authority to remove and punish all Officers of his Court for misbehaviour or malversation in office.

34. Privileged Persons not exempt.

And be it Enacted, That no person shall be exempt from the jurisdiction of the Sheriff, in any cause or prosecution raised under the authority of this Act on account of privilege, as being a member of the College of Justice.

35. Expenses to be taxed.

And be it Enacted, That in all causes and prosecutions wherein the debt, demand or penalty shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract, which shall in future be brought or carried on before any Court not according to the summary form herein provided, it shall be lawful for the Judge in such Court, notwithstanding, to allow no other or higher fees or expenses to be taken or paid than those above mentioned.

36.
Meaning of Words in this Act.

And be it Enacted, That in all cases in this or any Act passed or to be passed affecting Scotland, the word "Sheriff" shall be held to include Sheriff Depute and Steward Depute, and Sheriff Substitute and Steward Substitute; the words "Sheriff Substitute" to include Steward Substitute; the words "Sheriff Court" to include and apply to the Court of the Sheriff or Steward or their Substitutes; the word "Sheriff Clerk" to include Steward Clerk and Depute, Sheriff Clerk and Depute Steward Clerk; the word "Shire" or "County" to include Stewartry; the word "Sheriffdom" to include and be included in the words Shire, County or Stewartry; the word "Person" to extend to a Partnership, Body politic, corporate or collegiate, as well as an individual; and every word importing the singular number only shall extend and be applied to several persons or things as well as one person or thing; and every word importing the plural number shall extend and be applied to one person or thing as well as several persons or things; and every word importing the masculine gender only shall extend and be applied to a female as well as a male: Provided always, That those words and expressions occurring in this clause to which more than one meaning is attached, shall not have the different meanings given to them by this clause in those cases in which there is any thing in the subject or context repugnant to such construction.

37.
Act may be repealed, &c.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULES

SCHEDULES to which the foregoing ACT refers.

SCHEDULE (A.)

No. 1.

Summons or Complaint in a Civil Cause.

A. B., Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me, by C. D. [design him], that E. F. [design him], Defender, is owing the Complainer the sum of [here insert the origin of debt or ground of action], which the said Defender refuses or delays to pay; and therefore the said Defender ought to be decerned and ordained to make payment thereof to the Complainer, with expenses: Herefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute, in the Court-house at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the Defender a copy of any Account pursued for, and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Sheriff Clerk.

No. 2.

Citation for Defender.

E. F., Defender above designed, you are hereby summoned to appear and answer, before the Sheriff, in the matter, and at the time and place, and under the certification set forth in the above copy of the Summons or Complaint against you.

This Notice* served upon the day
of by me,

J. T., Sheriff Officer.

* If there is an Account, the Officer must serve a copy of it along with the copy of the Summons or Complaint, and add here, "with a copy of the Account."

No. 3.

Execution of Citation of Defender.

UPON the day of Eighteen hundred and I duly summoned the above-designed E. F., Defender, to appear and answer before the Sheriff, in the matter, and at the time and place, and under the certification above set forth. This I did by leaving a full copy of the above Summons or Complaint, with a Citation thereto annexed,* for the said Defender [in his hands personally or otherwise, as the case may be.]

J. T., Sheriff Officer.

* If there is an Account, the officer must serve a copy of it along with the copy of the Summons or Complaint; and that being done, add here the words, "and a copy of the Account."

No. 4.

EXECUTION of NOTICE of COUNTER CLAIM by DEFENDER against PURSUER.

UPON the day of I gave notice to C. D., Pursuer of the above Counter Account [or, Claim] intended to be pleaded against him by E. F., Defender in the Small Debt Action to which the said Defender was summoned to appear before the Sheriff at upon the day of at of the clock. This I did by leaving a copy of the above Account [or, notice of claim, shortly explaining it] for the said Pursuer [in his hands personally or otherwise, as the case may be.]

J. T., Sheriff Officer.

No. 5.

CITATION for WITNESSES.

M. N. [design him], you are hereby summoned to appear before the Sheriff of the Shire of or his Substitute, in the Court-house at upon the day of Eighteen hundred and at of the clock, to bear witness for the [Pursuer or Defender, as the case may be] in the Summons or Complaint, at the instance of C. D. [design him] against E. F. [design him.]

This Notice, served on the day of by me,

J. T., Sheriff Officer.

No. 6.

EXECUTION of CITATION of WITNESSES.

UPON the day of Eighteen hundred and I duly summoned M. N. &c. [design them] to appear before the Sheriff of the Shire of or his Substitute, in the Court-house at upon the day of Eighteen hundred and at of the clock, to bear witness for the in the Summons or Complaint at the instance of C. D. [design him] against E. F. [design him.] This I did by delivering a just copy of Citation, signed by me, to the said M. N. [personally or otherwise, as the case may be.]

J. T., Sheriff Officer.

No. 7.

DECREE for PURSUER in a CIVIL CAUSE.

AT the day of One thousand eight hundred and the Sheriff of the Shire of finds the within-designed Defender, liable to the also within-designed Pursuer, in the sum of with of expenses, and decerns and ordains instant Execution by Arrestment, and also Execution to pass hereon by Poinding and Sale [and Imprisonment]—[the words within brackets to be omitted in cases of Civil Debts of an amount not exceeding Eight Pounds Six Shillings and Eight-pence, exclusive of interest and expenses thereon]—after free days.

J. P., Sheriff Clerk.

No. 8.

SUMMONS OF COMPLAINT for STATUTORY PENALTY.

A. B., Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by C. D., Procurator Fiscal of Court, [or, where a private party only,] G. H. [or, where a private party prosecutes with concurrence of the Procurator Fiscal,] G. H. with concurrence of C. D., Procurator Fiscal of Court, that E. F., Defender, has incurred the penalty of imposed by the Act of Parliament [mention the Act,] the said Defender having [state the offence, specifying time and place]: Therefore the said Defender ought to be decerned and ordained to make payment of the said penalty, with expenses, [state to whom and in what proportions payable]: Herefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute, in the Court-house at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the same place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of .

J. P., Sheriff Clerk.

Concurs C. D., Procurator Fiscal.

[For Citation for Defender, and Execution thereof, and Citation for Witnesses, and Execution thereof, see Nos. 2, 3, 4 and 5 respectively.]

No. 9.

DECREE for PROSECUTOR in PROSECUTION for PENALTY.

AT the day of One thousand eight hundred and the Sheriff of the Shire of finds that the within-designed E. F., Defender, has incurred the penalty of as libelled, payable to [if there is a power to mitigate, and a mitigation, add, " which is hereby mitigated to the sum of "]; and also finds the said Defender liable in of expenses to the Complainer, and decerns and ordains instant Execution by Arrestment, and also Execution by Poinding and Sale [and Imprisonment]—[the words within brackets to be omitted or inserted as in No. 7.] —after free days.

J. P., Sheriff Clerk.

No. 10.

DECREE of ABSOLVITOR, with EXPENSES.

[The following will answer either for Civil Causes or Prosecutions for Penalties.]

AT the day of One thousand eight hundred and the Sheriff of the Shire of assoilzies the within-designed E. F., Defender, from the within complaint, and finds the within-designed C. D., Pursuer, liable to him in the sum of of expenses, the expense of extracting the Decree included; and decerns and ordains instant Execution by Arrestment, and also Execution to pass hereon by Poinding and Sale after free days.

J. P., Sheriff Clerk.

No. 11.

CHARGE on DECREE.

E. F. above designed, you are hereby charged to implement the Decree, of which, and of the Complaint whereon the same proceeded, the above is a copy, within *Six* Days from this date, under pain of Poinding and Sale [and Imprisonment]—[as before]—without further notice. This Charge given by me, on the day of before these witnesses, O. P. and Q. R. [design them].

J. T., Sheriff Officer.

No. 12.

EXECUTION of CHARGE.

[To be on the same paper with the Complaint and Decree.]

ON the day of Eighteen hundred and I duly charged E. F. above designed, to implement the above Decree within the time and under the pains therein expressed. This I did by delivering a just copy of the foregoing Complaint and Decree, and a Charge thereto annexed, subscribed by me, to the said E. F. [personally, or as the case may be,] before these witnesses, O. P. and Q. R. [design them] hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness.
Q. R., Witness.

SCHEDULE (B.)

SUMMONS of SEQUESTRATION and SALE at the Instance of a LANDLORD.

A. B. Sheriff of the Shire of to Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by C. D., Pursuer [design him], that E. F., Defender [design him], is owing to the Pursuer the sum of being the Rent for [describe the premises and lease or missive or agreement] possessed by him from to [if any partial payments have been made, let them be here stated], and which Rent the said Defender refuses or delays to pay: Therefore the Defender ought to be decerned to make payment thereof to the Pursuer with expenses, and Warrant ought also to be granted to sequestrate and thereafter to sell the goods and effects upon or within the said premises, in payment of said rent and expenses: Therefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute within the Court-house of upon the day of at of the clock, to answer at the Pursuer's instance in the said matter, with certification, in case of failure, of being held as confessed, and decree and warrant pronounced as craved; and in the mean time my will is, that you inventory, sequestrate, and if need be secure, the goods and effects upon or within the said premises until the further orders of Court, or until the said Defender shall consign in the hands of the Clerk of Court the amount of the rents pursued for, with *Two* Pounds sterling to cover expenses, in which case my Warrant is hereby granted to remove the Sequestration; and that ye cite witnesses and havers for both parties to compear at said place and date to give evidence in said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Sheriff Clerk.

[After hearing the cause, the decree and procedure in the Sequestration and Sale will be similar to the Forms in ordinary causes; the words "Sequestration" and "Sequestrated" being introduced when necessary instead of "Poinding" and "Poinded."]

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SCHEDULE (C.)

WARRANT for ARRESTMENT on the DEPENDENCE of an ACTION.

A. B. Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly shown to me by C. D. [design him], Complainer, that he has raised an action before me against E. F. [design him], concluding that the said Defender ought to be decerned and ordained to make payment to the said Complainer of [here state the conclusions of the Summons or Complaint], conform to Summons or Complaint given under the hand of the Clerk of Court at , on the day of ; and that the said Defender, to the prejudice of the Complainer, intends to uplift and dispose of all sums of money, goods and effects owing or belonging to the said Defender: Herefore it is my will, that on sight hereof ye lawfully fence and arrest all sums of money, goods and effects whatsoever owing or belonging to the said Defender, wherever or in whose hands soever the same can be found, to an amount or extent not exceeding the value of *Ten* Pounds sterling, in the hands of any Arrestee, all to remain under sure fence and arrestment at the Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. Given under the hand of the Clerk of Court at the day of .

J. P., Sheriff Clerk.

ARRESTMENT on the DEPENDENCE of an ACTION.

BY virtue of a Warrant of the Sheriff of the Shire of given under the hand of the Clerk of Court at on the day of for arrestment on the dependence of an action raised before the said Sheriff, at the instance of C. D. [design him], Complainer, against E. F. [design him], Defender, I hereby fence and arrest in the hands of you, K. L. [design him], all sums of money owing by you to the said Defender, or to any other person, for his use and behoof, and all goods and effects in your custody belonging to the said Defender [or, in the case of ships or maritime subjects, say, I hereby fence and arrest the ship M. of N. presently lying in the harbour of O., with her boats, furniture and apparelling, or other maritime subjects,] and that to an amount or extent not exceeding the value of *Ten* Pounds sterling, all to remain under sure fence and arrestment at the Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I do on the day of before these witnesses, O. P. and Q. R. [design them] by delivery of a copy of this execution to you [personally, or as the case may be.]

J. T., Sheriff Officer.

EXECUTION of ARRESTMENT on the DEPENDENCE of an ACTION.

[To be on the same paper with the Warrant of Arrestment.]

UPON the day of Eighteen hundred and betwixt the hours of and by virtue of the foregoing Warrant, I lawfully fenced and arrested in the hands of K. L. [design him], all sums of money owing by him to the foresaid E. F., Defender, or to any other person, for his use and behoof, and all goods and effects in the custody of the said Arrestee, belonging to the said Defender [or, in case of ships or maritime subjects, as before],

before], and that to an amount or extent not exceeding the value of *Ten* Pounds sterling, all to remain under sure fence and arrestment at the foresaid Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I did by delivering a just copy of arrestment, subscribed by me, to the said Arrestee personally, [or, as the case may be,] before these witnesses, O. P. and Q. R. [design them] hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness.
Q. R., Witness.

BOND OR ENACTMENT OF CAUTION FOR LOOSING ARRESTMENT.

AT on day of Eighteen hundred and compeared G. H. [design him], who hereby judicially binds himself, his heirs, executors and successors, as Cautioners acted in the Sheriff Court Books of the shire of for E. F. [design him], Common Debtor, against whom arrestment was used at the instance of C. D. [design him], in the hands of K. L. [design him], on the day of in virtue of [describe the warrant], dated the day of that the sums of money, goods and effects owing or belonging to the said Common Debtor, arrested as aforesaid, shall be made forthcoming as accords of law.

G. H.

WARRANT FOR LOOSING ARRESTMENT USED ON THE DEPENDENCE OF AN ACTION.

WHEREAS Arrestment was used on the dependence of an action, at the instance of C. D. [design him] against E. F. [design him], in the hands of K. L. [design him, or, as the case may be] on the day of by virtue of a Warrant of the Sheriff of the shire of given under the hand of the Clerk of Court at the day of : And whereas the said E. F. has now made sufficient consignation in the hands of the Sheriff Clerk of [or, if caution has been found, say] has found sufficient caution acted in the Sheriff Court Books of by G. H. [design him] his Cautioner [here state the nature of the caution], in order to the loosing of the said Arrestment, Warrant for loosing the said Arrestment is hereby granted accordingly. Given under the hand of the Clerk of Court at the day of .

J. P., Sheriff Clerk.

INTIMATION OF LOOSING ARRESTMENT.

[To be on the same paper with a Copy of the foregoing Warrant.]

K. L. [design him]. Take notice, That by virtue of the Warrant, whereof the above is a copy, the Arrestment on the dependence of the action above mentioned, used in your hands at the instance of the foresaid C. D. against the foresaid E. F. is loosed and taken off. This notice served on the day of by me,

J. T., Sheriff Officer.

EXECUTION OF INTIMATION OF LOOSING ARRESTMENT.

[To be on the same paper with the original Warrant for loosing the Arrestment.]

UPON the day of Eighteen hundred and I duly intimated the above Warrant to K. L. [design him] Arrestee. This I did by leaving a full copy thereof, and intimation thereon, subscribed by me, for him [in his hands personally, or as the case may be.]

J. T., Sheriff Officer.

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SCHEDULE (D.)

Summons or Complaint in Cases of Forthcoming.

A. B. Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by C. D., upon and against K. L., Arrestee, and E. F. Common Debtor, that the said Common Debtor is owing the Complainer the sum of contained in [describe shortly the decreet, or bill, or bond, et cetera, by which the debt is constituted]; and that the Complainer, on the day of years, in virtue of a Warrant by dated the day of arrested in the hands of the said Arrestee [here insert the terms of the Arrestment used], which the said Arrestee now refuses or delays to make forthcoming: Therefore the said Arrestee and the said Common Debtor for his interest ought to be decerned and ordained to make forthcoming, pay and deliver to the Complainer the money, goods and effects arrested as aforesaid, or so much thereof as will satisfy and pay the said sum of owing to the Complainer as aforesaid: Herefore it is my will, that on sight hereof ye lawfully summon the said Arrestee and the said Common Debtor for his interest, to compear before me or my Substitute in the Court-house at upon the day of years, at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court at the day of years.

J. P., Sheriff Clerk.

[The Citations and Executions and Decree for the Defender, with Expenses, may be the same as in Schedule (A.)]

Decree for the Pursuer in Cases of Forthcoming.

AT the day of One thousand eight hundred and the Sheriff for the Shire of decerns and ordains the within designed Defender, to make forthcoming, pay and deliver to the also within designed Pursuer [if the Arrestee has money arrested in his hands, the rest of the judgment will be the same as in ordinary cases; if there are goods and effects to be made forthcoming, the rest of the judgment will be as follows:] the arrested goods and effects following; videlicet, and grants Warrant to sell the same, or as much thereof as will satisfy the sum of and of expenses of process, and the expense of sale; and failing the said Defender making forthcoming and delivering the said goods and effects within then to make payment to the said Pursuer of the said sum of for recovery of which sums, the said period being elapsed without forthcoming and delivery of the said goods and effects, ordains instant execution by Arrestment, and also execution to pass hereon by poinding and sale [and imprisonment]—[as before]—after free days.

J. P., Sheriff Clerk.

SCHEDULE (E.)

Summons of Multiplepoinding.

A. B. Sheriff of the Shire of to Officers of
Court, jointly and severally.

WHEREAS it is humbly shown to me by A. B., Pursuer [design him], that he is holden of [here state the sum or fund in medio, and, if necessary, refer to the account thereof produced], belonging to E. F. Common Debtor [design him], which fund the Pursuer is ready to pay [or, deliver] to the said Common Debtor, or to whomsoever shall be found to have best right thereto, but he is distressed by claims being made thereon by the persons following, videlicet [here state the names and designations of all the Claimants so far as known to the holder or raiser of the action], wherefore the said Pursuer ought to be found liable only in once and single payment [or, delivery] of the said fund to whomsoever of the said parties or others interested shall be found by me to have best right thereto [or in the meantime consignation ought to be ordered of the fund in medio], deducting the Pursuer's expenses, and decree ought to be pronounced accordingly, and all other parties ought to be prohibited from molesting the Pursuer thereanent in all time coming: Herefore it is my will, that on sight hereof ye lawfully summon the said Common Debtor and the said Claimants [and, in case of the action being raised by a Claimant in name of the holder, it will be necessary also to summon the nominal Pursuer] to compear before me or my Substitute in the Court-house of upon the day of at of the clock, to attend to their several interests in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the said Common Debtor a copy of any Account produced with the Summons, and that he cite witnesses and havers for all parties to compear at the said place and date to give evidence in the said matter. Given under the hand of the Clerk of Court at the day of .

J. P., Sheriff Clerk.

[The Citations, Procedure and Decree to be as nearly as may be in the forms in other causes, and Warrant to sell the subjects forming the fund in medio, to be granted and carried into effect in the ordinary form.]

SCHEDULE (F.)

No.	Dates of Complaints.	Pursuers.	Defenders.	Sums.	How due.	How cited.	By what Officer.	Interlocutors and Decrees.

N. B.—After the name of each Pursuer and Defender let the letter P. or A. be added, in order to mark whether the Party was present or absent when the Cause was called; let Expenses be also entered under the head of "Interlocutors."

SCHEDULE (G.)

Report of Sequestration or Poinding and Sale.

Report of the Sequestration or Poinding and Sale at the Instance of C. D. [design him] against E. F. [design him.]

Lots.	Effects.	Appraised at			Sold at		
		£.	s.	d.	£.	s.	d.
1.	An Eight-day Clock	4	–	–	4	10	–
2.	Six Chairs, at 6*s.*	1	16	–	1	18	–
3.	One Table	–	8	–	–	8	–
4.	One Chest of Drawers	1	12	–	1	12	–
		7	16	–	8	8	–

UPON the day of Eighteen hundred and between the hours of and by virtue of a Decree of the Sheriff of given under the hand of the Clerk of Court at on the day of at the instance of C. D. above designed, against E. F. above designed, for payment of the sums of I passed with the Witnesses and Appraisers after named and designed to and then and there, after demanding payment of the sums contained in said Decree past due, and payment not being made, I poinded the effects above enumerated belonging to the said Debtor; and after making an inventory or list thereof, and getting the same duly appraised, on oath, at the several values respectively above specified in the first column, and amounting in all to [here insert the amount in words], and leaving a copy of such inventory or list and appraisement with the said Debtor personally, [or as the case may be], I carried the said effects to the of [or as the case may be] and there, betwixt the hours of and and after public notice of at least hours I sold the said effects by public roup to the highest bidder, at the prices above specified in the second column, for each lot respectively,* and amounting in all to [here insert the amount in words.] These things were so done before and with O. P. and Q. R. [design them], Witnesses and Appraisers, in the premises hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness and Appraiser.
Q. R., Witness and Appraiser.

Reported to the Sheriff-Clerk of the Shire of at the day of by me,

J. T., Sheriff Officer.

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* If the effects are not sold, the tenor of the report must be altered according to the state of the fact; for instance, [" I exposed the said goods and effects to public sale, but no person having offered the appraised value, therefore I declared the same to belong to the said C. D. at the said respective appraised values, in payment to that amount of the sums in said decree."] In case the goods poinded, or part of them, shall sell for more than the sums in the decree, and expenses of poinding and sale, say, [" I sold part of the said effects, viz. lots 1, 2 and 3, by public roup to the highest bidder, at the prices above specified in the second column for each of said lots respectively, and amountin ing all to [here insert the amount in words], and I returned to the said Debtor the sum of being the overplus of the price, after payment of the sums decerned for past due, and the sum of being the expenses of poinding and sale, conform to the Act of Parliament; and I also returned to the said Debtor the effects specified in the other lots above enumerated."]

SCHEDULE (H.)

COUNTIES.	PLACES at which Circuits are to be held.	
Aberdeen	Tarland	*Four times.*
	Turreff	*Four times.*
	Peterhead	*Twelve times.*
	Huntley	*Four times.*
	Strichan	*Four times.*
	Ellan	*Four times.*
Argyle	Oban	*Four times.*
	Island of Islay,	*Four times.*
	Dunoon	*Four times.*
Ayr	Saltcoats	*Six times.*
	Largs	*Four times.*
	Kilmarnock	*Twelve times.*
	Beith	*Four times.*
	Old Cumnock,	*Six times.*
	Girvan	*Six times.*
Berwick	Lauder	*Six times.*
	Dunse	*Twelve times.*
	Coldstream	*Six times.*
	Ayton	*Four times.*
Banff	Cullen	*Four times.*
	Keith	*Six times.*
Bute	Brodick in Arran,	*Six times.*
Caithness	Thurso	*Twelve times.*
Dumbarton	Kirkintulloch,	*Six times.*
Dumfries	Sanquhar	*Four times.*
	Annan	*Four times.*
	Langholm	*Four times.*
	Moffatt	*Four times.*
Edinburgh	Mid Calder	*Six times.*
	Dalkeith	*Twelve times.*
	Musselburgh	*Six times.*
	Stow	*Four times.*
Elgin	Fochabers	*Four times.*
	Grantown	*Four times.*
	Forres	*Four times,*
Fife	Newburgh	*Four times.*
	St. Andrew's	*Four times.*
	Colinsburgh	*Four times.*
	Kirkaldy	*Six times.*
Forfar	Brechin	*Six times.*
	Montrose	*Twelve times.*
	Arbroath	*Six times.*
Haddington	North Berwick,	*Six times.*
	Dunbar	*Six times.*

COUNTIES.	PLACES at which Circuits are to be held.	
Inverness	Kingussie	*Six times.*
	Fort Augustus,	*Four times.*
	Grantown	*Four times.*
Kincardine	Fettercairn	*Four times.*
	Bervie	*Four times.*
	Durris	*Four times.*
Kircudbright	New Galloway,	*Four times.*
	Maxwell Town,	*Four times.*
	Castle Douglas,	*Four times.*
Lanark	Biggar	*Four times.*
	Airdrie	*Twelve times.*
	Douglas	*Six times.*
	Strathavon	*Four times.*
Linlithgow	Bathgate	*Four times.*
	Queensferry	*Six times.*
Orkney	St. Margaret's Hope,	*Four times.*
	Stromness	*Four times.*
Shetland	Burravoe	*Four times.*
Perth	Crieff	*Six times.*
	Callander	*Four times.*
	Aberfeldy	*Four times.*
	Dunkeld	*Six times.*
	Blair Athol	*Four times.*
Renfrew	Lochwinnock,	*Six times.*
	Egleshame	*Four times.*
Ross and Cromarty	Jeantown	*Four times.*
	Fortrose	*Four times.*
	Ullapool	*Four times.*
	Invergordon	*Four times.*
Roxburgh	Galashiels	*Six times.*
	Hawick	*Twelve times.*
	Kelso	*Twelve times.*
	Newcastleton	*Four times.*
Selkirk	Galashiels	*Six times.*
Stirling	Kilsyth	*Four times.*
	Drymen	*Four times.*
Sutherland	Lairg	*Four times.*
	Port Gower	*Four times.*
Wigton	Stranraer	*Twelve times.*
	Newtown Stewart,	*Four times.*

SCHEDULE (I.)

NOTICE.

A. B. [add designation], residing is the Depute Sheriff Clerk to whom application for Summonses and every thing else necessary for the Sheriff's Circuit at this place for Small Debt Causes must be made, [or, in case the Depute shall not be resident, say, A. B. [add designation and place of residence] is the Depute Sheriff Clerk who will officiate at in the Sheriff's Small Debt Circuit Court, and C. D. [add designation] residing at is the person who will issue Summonses or Complaints to be brought in such Court.

Date

Place

SCHEDULE (K.)

NOTICE.

THE Sheriff will hold Circuit Courts for Small Debt Causes at on the day of at of the clock, and on every [fix the time periodically, or if not, new notice to be given.]

A. B. [add designation and residence] is the Clerk for this place.

Date

Place

Small Debts (Scotland.)

A

BILL

For the more effectual Recovery of Small Debts in the Sheriff Courts, and for establishing Circuit Courts for the Trial of Small Debt Causes by the Sheriffs in Scotland.

(Prepared and brought in by
The Lord Advocate and Mr. Wallace.)

Ordered, by The House of Commons, *to be Printed,*
10 *May* 1836.

250.

A

BILL

[AS AMENDED BY THE COMMITTEE]

For the more effectual Recovery of Small Debts in the Sheriff Courts, and for establishing Circuit Courts for the Trial of Small Debt Causes by the Sheriffs in *Scotland*.

[N.B.—*The Clauses marked* (A.) *to* (C.) *were added by the Committee.*]

Preamble: 10 G. 4. c. 55.

WHEREAS an Act was made in the tenth year of the reign of his late Majesty King George the Fourth, intituled, "An Act for the more effectual Recovery of Small Debts, and for diminishing the Expenses of Litigation in Causes of small Amount in the Sheriff Courts in *Scotland*," the provisions of which have been found beneficial; but experience has pointed out certain alterations by which its benefits will be extended and rendered more effectual, and it is expedient that such alterations and the former provisions should be consolidated in one Act; **Be it therefore Enacted**, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the said recited Act shall be and the same is hereby Repealed from and after the First day of January next, save and except as to such causes as shall have been commenced under the authority of the said recited Act before the said First day of January next, and shall be then depending; all which causes shall be carried to a conclusion, according to the rules prescribed by the said Act, notwithstanding this Act; and this Act shall commence and take effect from and after the said First day of January next.

1. Recited Act repealed, except as to Causes commenced.

And be it Enacted, That it shall be lawful for any Sheriff in *Scotland*, within his county, to hear, try and determine in a summary way, as more particularly hereinafter mentioned, all civil causes,

2. Sheriffs may hear and determine Causes for Sums under

Ten Pounds sterling in a summary way.

causes, and all prosecutions for statutory penalties, as well as all maritime civil causes and proceedings that may be competently brought before him, wherein the debt, demand or penalty in question shall not exceed the value of Ten Pounds sterling, exclusive of expenses and fees of extract: Provided always, That the Pursuer or Prosecutor shall in all cases be held to have passed from and abandoned any remaining portion of any debt, demand or penalty beyond the sum actually concluded for in any such cause or prosecution.

3.
Evidence competent.

And be it Enacted, That all evidence competent by the law of *Scotland* in civil cases, when the sum in question, exclusive of expenses and fees of extract, does not exceed One hundred Pounds *Scots*, shall be competent in causes, whether tried under this Act or otherwise, in which the sum in question, exclusive of expenses and fees of extract, does not exceed Ten Pounds sterling.

4.
CLAUSE (A.)
Abolition of Imprisonment raised to Debts of 10 *l.*
5 & 6 Will. 4. c. 70.

And be it Enacted, That all the clauses, provisions, conditions, exemptions, matters and things contained in an Act passed during the last Session of Parliament, intituled, "An Act for abolishing in *Scotland* Imprisonment for Civil Debts of small Amount," shall apply to civil debts which shall not exceed the sum of Ten Pounds sterling, exclusive of interest and expenses thereon, in like manner and to the same effect as if the sum of Ten Pounds were inserted in the said recited Act instead of the sum of Eight Pounds Six Shillings and Eight-pence.

5.
Providing Forms of Proceedings.

And be it Enacted, That all such causes and prosecutions which the Pursuers or Prosecutors thereof shall choose to have heard and determined according to the summary mode hereby provided, shall proceed, except as hereinafter provided, upon summons or complaint, agreeably to the form in Schedule (A.) annexed to this Act, and containing warrant to arrest upon the depending action, stating shortly the origin of debt or ground of action, and concluding against the Defender; which summons or complaint, being signed by the Sheriff Clerk, shall be a sufficient warrant and authority to any Sheriff's Officer for summoning the Defender to appear and answer at the next Sheriff Court after the date of the citation, not being sooner than upon the Sixth day after such citation, and the same, or the copy thereof, served on the Defender, shall also be a sufficient warrant for summoning such witnesses and havers as either party shall require; and a copy of the said summons or complaint, with the citation annexed, and also a copy of the account, if any, shall be served at the same time by the Sheriff's Officer on the Defender personally, or at his dwelling-place, in which last case, if the Defender shall not appear, he shall be cited a second time personally, or at his dwelling-place, upon the words de novo being either subjoined to the original summons, and signed by the Sheriff Clerk, or written in the Procedure Book kept by the Clerk, and signed by the Sheriff, to appear at the next Court after the date of the said citation, not being sooner than the Sixth day after such citation; and if the Defender has been cited for the first time to a diet of Court not sooner than Twelve free Days from the date of the citation, it shall be lawful for the Sheriff's Officer, in case the Defender shall not have been personally found at the first citation, to cite him a second time, either personally or at his dwelling-place, to the same diet of Court, on the authority of the original warrant, and without previously returning an execution of the first citation, provided that such second citation shall not be given sooner than upon the Sixth day after the date of the first citation, nor later than upon the Sixth day before the diet of Court to which the Defender is so cited for the second time; and the Officer summoning parties, witnesses or havers, shall in all cases under this Act return an execution of citation signed by him, or shall appear and give evidence on oath of such citation having been duly made, and all such citations given by an Officer alone without witnesses, and executions thereof subscribed by such Officer, shall be good and effectual to all intents and purposes.

6.
Causes of higher value than Ten Pounds coming to be below Ten Pounds, may be remitted to Small Debt Roll.

And be it Enacted, That in any cause before the Sheriff's Ordinary Court, in which the debt, demand or penalty in question shall have exceeded the value of Ten Pounds sterling, but from interim decree or otherwise the value shall, previous to the closing of the record, be reduced so as not to exceed Ten Pounds sterling, exclusive of expenses and fees of extract, it shall be competent to the Sheriff, if he shall think proper, and with consent of the Pursuer, to remit such causes to such of his Small Debt Court Rolls as may be proper, either of his own motion or upon the motion of any party in the cause: Provided, That if the Pursuer shall not consent, the provisions of this Act as to the fees or expenses to be allowed in causes below the value of Ten Pounds, brought not according to the summary form herein provided, shall be applied to such causes, subsequent to the proposition for remit if the Sheriff shall think proper so to modify the expenses; and provided also, That when a case has been remitted by the Sheriff Substitute from the ordinary court to the Small Debt Court, an appeal shall be competent to the Sheriff Depute against such remit.

7.
CLAUSE (B.)
Recovery of Rents not exceeding Ten Pounds.

And be it Enacted, That it shall be competent for the Sheriff in the Small Debt Courts established or to be established under this Act, to hear, try and determine, in the summary form hereby provided, applications by landlords, or others having right to the rents and hypothec, for sequestration and sale of their tenants' effects for recovery of their rent, provided the rent or balance of rent claimed shall not exceed Ten Pounds sterling; and the summons and warrant of sequestration and procedure shall be agreeable to the forms directed in Schedule (B.) annexed to this Act, and the officer when he executes the warrant, shall get the effects appraised by Two persons, who may also be witnesses to the sequestration, and an inventory or list of the effects, with the appraisement, shall be left for the tenant, who shall be cited in manner and to the effect aforesaid, and an execution of the citation and sequestration, with the appraisement of the effects, shall be returned to the Clerk within Three Days; and on hearing the application in manner provided by this Act relative to other causes, the Sheriff shall dispose of the cause as shall be just, and may either recall the sequestration in whole or in part, or pronounce decree for the rent found due, and grant warrant for the sale of the sequestrated effects on the premises, or at such other place, and on such notice as he shall by general or special regulation direct, and failing such directions, the sale shall be carried into effect in the manner hereinafter directed for the sale of poinded and sequestrated effects; and if, after sequestration, the tenant shall pay the rent claimed, with the expenses, to the Pursuers, or consign the same, with Two Pounds sterling to cover expenses, in the hands of the Clerk of Court, the sequestration shall *ipso facto* be recalled in case of payment, on the Clerk writing and signing on the back of the summons or warrant the words "Payment made," which on evidence being produced to him of payment of the rents claimed, with expenses, he is hereby required to do, and in cas of consignation, after the Clerk shall in like manner have written and signed the words "Consignation made," on the same being intimated by an Officer of Court to the sequestrating creditor.

8.
Arrestment of Goods of Defender.

And be it Enacted, That the Pursuer of any civil cause, including maritime civil causes and proceedings, may use arrestment, on the dependence of the action, of any money, goods or effects to an amount or extent not exceeding the value of Ten Pounds sterling, owing or belonging to such Defender, in the hands of any third party, and may at any time before decree is pronounced in the cause, provided such time does not exceed Sixty Days from the date of such warrant, use arrestment thereon against such money, goods and effects owing or belonging to such Defender, either within the county in which such warrant shall have been issued, or in any other county or counties: Provided always, That before using such warrant in any other county, it shall be presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to make such indorsement on payment of the fee hereinafter mentioned: And provided also, That

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That any arrestment laid on under the authority of this Act shall, on the expiry of Three Months from the date thereof, cease and determine without the necessity of a decree or warrant of loosing the same, unless such arrestment shall be renewed by a special warrant or order, duly intimated to the Arrestee, in which case it shall subsist and be in force for the like time and under the like conditions as under the original warrant, or unless an action of forthcoming, or multiplepoinding, in manner hereinafter provided, shall have been raised before the expiry of the said period of Three Months, in which case the arrestment shall subsist and be in force until the termination of such action of forthcoming or multiplepoinding.

9. **For providing how Arrestments may be loosed.**

And be it Enacted, That when any arrestment shall have been used on the dependence of any action, it shall be competent to the Defender to have such arrestment loosed, on lodging with the Sheriff Clerk of the county in which such arrestment shall have been used a bond or enactment of caution, by One or more good and sufficient Cautioners, to the satisfaction of such Sheriff Clerk, agreeably to the form in Schedule (C.) annexed to this Act, or on consigning in the hands of such Sheriff Clerk the amount of the debt or demand, and a reasonable sum for expenses, or on producing to such Sheriff Clerk evidence of the Defender having obtained decree of absolvitor in the action, or of his having paid the sums decerned for, or of his having consigned in the hands of the Clerk of the Court in which the action depended the sums decerned for, or the amount of the debt or demand, and a reasonable sum for expenses, when no decree has yet been pronounced; and a Certificate by the Sheriff Clerk of the county in which such arrestment shall have been used, of a bond or enactment of caution to the extent of the debt or demand and expenses having been lodged with him, or of consignation as above provided having been made in his hands, shall be a sufficient authority for obtaining a warrant for loosing any other arrestment used on the dependence of the same action, without any other caution being found, or any other consignation being made by the Defender; provided, that if decree shall be given against the principal party, the extract of the decree may be issued against the cautioner as well as the principal, to the extent of the cautioner's liability, under his bond or enactment.

10. **Rendering Arrestments effectual.**

And be it Enacted, That any person entitled to pursue an action of forthcoming, where the sum or demand sought to be recovered under the forthcoming shall not exceed the value of Ten Pounds sterling, exclusive of expenses and fees of extract, who shall choose to have the same heard and determined according to the summary mode provided by this Act, shall proceed by summons or complaint agreeably to the form in Schedule (D.) annexed to this Act, concluding for payment of the sum for which arrestment has been used, or for delivery of the goods and effects arrested, which summons or complaint, being signed by the Sheriff Clerk of the county in which the Arrestee resides, shall be a sufficient warrant and authority to any Sheriff's Officer for summoning the Arrestee and the common Debtor to appear and answer at a Sheriff Court of the county in which the Arrestee resides, the same not being sooner than the Sixth day after the date of citation, and also for summoning witnesses and havers for all parties; and in the event of the common Debtor not residing and not being found within the county in which such action of forthcoming shall be brought, he may be cited in any other county on the said warrant, the same being first presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to indorse the same on payment of the fee hereinafter mentioned, to appear at a Sheriff Court in the county in which the Arrestee resides, the same not being sooner in such case than on the Twelfth day after the date of citation: Provided always, That the Arrestee and the common debtor shall be cited to appear on the same court day, and that a copy of the said summons or complaint, with the citation annexed thereto, shall be served by the Sheriff's Officer on every Defender personally, or at his dwelling place, all in the same manner and under the like conditions as to citation as hereinbefore provided in other causes and prosecutions under authority of this Act, but always allowing to a party cited to appear in the Sheriff Court of a different county from that in which the citation shall be given double the time required by this Act to be allowed to a party cited to appear in the Sheriff Court of the county within which the citation shall be given.

11.
Actions of Multiplepoinding.

And be it Enacted, That where any person shall hold a fund which shall not exceed the value of Ten Pounds sterling, which shall be claimed by more than one party under arrestments or otherwise, it shall be competent to raise a summons of multiplepoinding in the Small Debt Court established or to be established under this Act, to the jurisdiction of which the holder of the fund shall be amenable, which summons and procedure thereon shall be agreeable to the form in Schedule (E.) annexed to this Act, and the Claimants and common Debtors, and also the holder of the fund if the process be raised in his name by any other party interested, shall be cited in manner directed to be followed in actions of forthcoming raised under this Act; and it shall be competent to the Sheriff, when he shall see cause, to order such further intimation or publication of the multiplepoinding as he may think proper, by advertisement in any newspaper or otherwise; but no judgment preferring any party to the fund *in medio* shall be pronounced at the first calling of the cause, or until due intimation has been given, such as may appear satisfactory to the Sheriff, in order that all parties may have an opportunity of lodging their claims on the fund *in medio*, and such claims shall be prepared agreeably to the form in Schedule (E.) and the Sheriff shall hear, try and determine the cause as nearly as may be in the summary form provided by this Act.

12.
Counter Claims.

And be it Enacted, That where any Defender intends to plead any counter account or claim against the debt, demand or penalty pursued for, the Defender shall serve a copy of such counter account or claim, by an Officer of Court, on the Pursuer, in the form set forth in Schedule (A.) hereunto annexed, or to the like effect, at least Two free Days before the day of appearance, otherwise the same shall not be heard or allowed to be pleaded, except with the Pursuer's consent, but action shall be reserved for the same.

13.
Compelling attendance of Witnesses.

And be it Enacted, That every Officer of Court to whom any warrant as aforesaid for citing witnesses and havers shall be intrusted, shall cite such witnesses or havers as any party shall require; and all such warrants shall have the same force and effect in any other county as in the county where they are originally issued, the same being first presented to and indorsed by the Sheriff Clerk of such other county, who is hereby required to indorse the same, on payment of the fee hereinafter mentioned; and if any witness or haver, duly cited, shall fail to appear, it shall be competent to any party for whom such witness or haver is summoned, to apply for a new warrant to compel his attendance at the next Court, or any subsequent Court to which the case may be adjourned; which warrant shall require him to attend to give evidence, under a penalty not exceeding Forty Shillings, unless a reasonable excuse be offered and sustained; and every such penalty shall be paid to the party applying for the new warrant as aforesaid, and shall be recovered in the same manner as other penalties under this Act, without prejudice always to letters of second diligence, for compelling witnesses and havers to attend as at present competent and it shall be competent to the Sheriff of any county where a witness or haver resides, who has failed to comply with the citations originally issued, to grant letters of second diligence for compelling the attendance of such witnesses or havers to give evidence in such county before a Commissioner named by the Sheriff in whose Court the cause depends; and it shall be no objection to any witness that such witness has appeared without citation, or without having been regularly cited.

14.
Hearing and Judgment.

And be it Enacted, That when the parties shall appear, the Sheriff shall hear them *vivâ voce*, and examine witnesses or havers upon oath, and may also examine the parties, and may put them or any of them upon oath, and if he should see cause may remit to persons of skill to report, or to any person competent to take and report in writing, the oaths or evidence of parties or witnesses or havers who may be unable to attend without great inconvenience, and thereupon the Sheriff may pronounce judgment; and the decree, stating the amount of the expenses, if any, found due to any party (which may include personal charges, if the Sheriff think fit), and containing warrant for arrestment, and for poinding and imprisonment when competent, shall be annexed to the summons or complaint, and on the same paper with it, agreeably to the form in Schedule (A.) annexed to this Act, or to the like effect; which decree and warrant, being signed by the Clerk, shall be a sufficient authority for instant arrestment, and also for poinding and sale, after the elapse of Ten free Days from the date of the decree, if the party against whom it shall have been given was personally present when it was pronounced, but if he was not so present, poinding and sale and imprisonment shall only proceed after a charge of Ten free Days, by serving a copy of the complaint and decree on the party personally, or at his dwelling-place; and if any decree shall not be enforced by poinding or imprisonment within a Year from the date thereof, or from a charge for payment given thereon, such decree shall not be enforced without a new charge duly given as aforesaid.

Arrestment.

15.
Procurators, &c. not to appear or plead, nor Pleadings, without leave of Court.

And be it Enacted, That no Procurators, Solicitors, nor any persons practising the law, shall be allowed to appear or plead for any party without leave of the Court; nor shall any of the pleadings be reduced to writing, or be entered upon any record, unless with leave of the Court first had and obtained, in consequence of any difficulty in point of law or special circumstances of any particular case: Provided always, That when the Sheriff shall order any pleadings to be reduced to writing, every case in which such order shall be made shall thenceforth be conducted according to the ordinary forms and proceedings in civil causes and in prosecutions for statutory penalties, and shall be disposed of in all respects as if this Act had not been passed.

16.
Parties not appearing or making sufficient excuse, to be held confessed.

And be it Enacted, That any Defender who has been duly cited personally, or by Two citations at his dwelling-place, failing to appear personally, or by one of his family, or by such person as the Sheriff shall allow, shall be held confessed, and the other party shall obtain decree against him; and in like manner, if the Pursuer or Prosecutor shall fail to appear personally, or by one of his family, or by such person as the Sheriff shall allow, the Defender shall obtain decree of absolvitor, unless in either case a sufficient excuse for delay shall be stated; on which account, or on account of the absence

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absence of witnesses, or any other good reason, it shall at all times be competent for the Sheriff to adjourn any case to the next or any other court day, and to ordain the parties and witnesses then to attend.

17. Rehearing in cases of Decree in absence.

And be it Enacted, That where a decree has been pronounced in absence of a Defender, it shall be competent for him, upon consigning the sum decerned for in the hands of the Clerk, at any time before a charge is given, or in the event of a charge being given, before implement of the decree has followed thereon, provided in the latter case the period from the date of the charge does not exceed Three Months, to obtain from the Clerk a warrant signed by him, sisting execution till the next court day, or to any subsequent court day to which the same may be adjourned, and containing authority for citing the other party, and witnesses and havers for both parties; and the Clerk shall be bound to certify to the Sheriff on the next court day every such application for rehearing and sist granted; and such warrant, being duly served upon the other party personally, or by Two citations at his dwelling-place, in the manner provided in other cases by this Act, shall be an authority for rehearing the cause; and in like manner, where absolvitor has passed in absence of the Pursuer or Prosecutor, it shall be competent for him, at any time within One calendar Month thereafter, upon consigning in the hands of the Clerk the sum awarded by the Sheriff in his decree of absolvitor as the expenses for the Defender and his witnesses, to obtain a warrant signed by the Clerk, for citing the Defender and witnesses for both parties, which warrant, being duly served upon the Defender personally, or by Two citations at his dwelling-place in the manner provided in other cases by this Act, shall be an authority for rehearing the cause, as hereby provided in the case of a rehearing at the instance of the Defender; the said sum of expenses awarded by the Sheriff and consigned as aforesaid being in every case paid over to the Defender, unless the contrary shall be specially ordered by the Court; and all such warrants for rehearing shall be in force, and may be served by an Officer of the county where they are issued, in any other county, without indorsation or other authority than this Act.

18. Books of Causes, &c. to be kept.

And be it Enacted, That the Sheriff Clerk shall keep a book, wherein shall be entered all causes conducted under the authority of this Act, setting forth the names and designations of the parties, and whether present or absent at the calling of the cause, the nature and amount of the claim and date of giving it in, the mode of citation, the several deliverances or interlocutors, and the final decree, with the date thereof; which book shall be signed each court day by the Sheriff, and the said entries by the Clerk shall be according to the form in Schedule (F.) annexed to this Act, or with such addition as the Sheriff shall appoint; and the Sheriff Clerk shall also keep a book or books containing a register or registers of all indorsations of decrees and warrants issued in other counties, and of all warrants for arrestment on the dependence, and of all loosings of arrestment, and of all reports of poindings or sequestrations, and sales of goods and effects, which registers shall be open and patent, at office hours, to all concerned on payment of the fee hereinafter mentioned; and the Sheriff Clerk shall cause a copy of the roll of causes to be tried on each court day, to be exhibited to the public on a patent part of the Court-house at least One Hour before the time of meeting of such Court, and which shall continue there during the time the Court shall be sitting, and the Sheriff Clerk or an Officer of Court shall audibly call the causes in such roll in their order.

19.
Power to direct Payment by Instalments.

And be it Enacted, That the Sheriff may if he think proper direct the sum or sums found due to be paid by instalments weekly, monthly or quarterly, according to the circumstances of the party found liable, and under such conditions or qualifications as he shall think fit to annex.

20.
Decrees may be enforced in any other County.

And be it Enacted, That any decree obtained under this Act may be enforced where competent against the person or effects of any party in any other county, as well as in the county where the decree is issued, and where imprisonment is competent, a party apprehended in one county may be committed to the nearest gaol, although the same may be situated in another county: Provided always, That such decree, or an extract thereof, shall be first produced to and indorsed by the Sheriff Clerk of such other county, who is hereby required to make such indorsement, on payment of the fee hereinafter mentioned.

21.
Appraisement and Sale of poinded and sequestrated Effects.

And be it Enacted, That the sequestration or poinding and sale shall be carried into effect by the Officer in a summary way, by getting the effects sequestrated or poinded duly appraised by Two Persons, who may also be witnesses to the poinding, and leaving an inventory or list thereof for the party whose effects are sequestrated or poinded, and carrying such effects either to the nearest market town or to the nearest village, and selling the same to the highest bidder by public roup, between the hours of Eleven Forenoon and Three Afternoon, at the Cross or such most public place, on previous notice of at least Two Hours by the Crier, but reserving to the Sheriff, by such general regulation or special order in any particular case, as he shall think fit, to appoint a different hour or place for the sale, or a longer or different kind of notice to be given of the time of selling; and in sequestrations and poindings the overplus of the price, if there shall be any, after payment of the sums decerned for, and the expenses, if expenses are awarded, including what is allowed by this Act for sequestration or poinding and sale, shall be returned to the owner, or consigned with the Sheriff Clerk, if the owner cannot be found; or if the effects are not sold, the same shall be delivered over at the appraised value to the Creditor, to the amount of the sum decerned for, and expenses, if awarded, and the allowances for sequestration or poinding and sale; and a report of the proceedings in the sequestration or poinding and sale and proceeds, or of the delivery of the effects, shall in every case be made by the Officer to the Sheriff Clerk within Eight Days thereafter, agreeably to the form in Schedule (G.) annexed to this Act, or to the like effect; and where the Sheriff shall order a sale of goods or effects arrested, the same course of proceeding shall be adopted as is above directed in the case of poinding and sale; and no Officer to whom the enforcement of decrees or warrants in cases falling under this Act may be committed, shall be liable to any penalty, fine or punishment for selling goods or effects, under authority of such decrees or warrants, by public auction, although such Officer may not be licensed as an auctioneer; any thing in any Act or Acts to the contrary notwithstanding; and if any person shall secrete or carry off or intromit with any poinded or sequestrated effects *in fraudem* of the poinding creditors, or of the landlord's hypothec, such person shall be liable to summary punishment by imprisonment, as for contempt of Court, either at the instance of the private party, with or without the concurrence of the Procurator Fiscal, or at the instance of the Procurator Fiscal or *ex proprio motu* of the Sheriff, besides being liable otherwise as accords of law.

22.
Actions for Damages by Riot under 3 G. 4. c. 33, and for Recovery of Assessments, authorized by 9 G. 4. c. 39, may be determined by this Act.

And be it Enacted, That all actions of damages for compensation for loss or injury by the Act or Acts of any unlawful, riotous or tumultuous assembly in *Scotland*, or of any person engaged in or making part thereof, authorized to be brought by an Act passed in the third year of the reign of his late Majesty King GEORGE the Fourth, where the Sum concluded for does not exceed Ten Pounds sterling; as also all actions for recovery of assessments by virtue of an Act passed in the ninth year of his said late Majesty's reign, intituled "An Act for the Preservation of the Salmon Fisheries in *Scotland*," may be heard and determined in the summary way provided by this Act, and this notwithstanding the amount of such assessments shall exceed Ten Pounds sterling.

AND

23.

Sheriffs to hold Circuit Courts for Small Debt Causes, 20 G. 2. c. 43.

10 G. 4. c. 55, s. 17.

AND whereas by the Jurisdiction Act passed in the twentieth year of the reign of his Majesty King George the Second, it is provided that Sheriffs may hold Itinerant Courts at such times and places within their respective jurisdictions as they shall judge expedient, or as shall be directed or ordered by his Majesty, his heirs and successors; and by the said recited Act of the tenth year of the reign of his late Majesty, provision is made for the necessary accommodation for holding Courts for the purposes of the said Act, which the Sheriff should judge it expedient to hold at other than the usual places for holding the same: And whereas it is expedient to make better provision for holding Itinerant or Circuit Courts for the purposes of this Act; BE it Enacted, That the several Sheriffs of the several Sheriffdoms in *Scotland* shall, in addition to their ordinary Small Debt Courts, by themselves or their substitutes, hold Circuit Courts for the purposes of this Act, at the places within each Sheriffdom, and for the number of times within each place in each year as set forth in the Schedule (H.) annexed to this Act, at such times as they shall deem best and most convenient to fix for the general business of the county, if there shall be any cause at such places at such times to try, but as nearly as may be at equal intervals between each Court, and shall remain at each such place until the causes ready to be heard shall be disposed of, and each Sheriff Clerk, or a Depute appointed by him, is hereby required to attend at such places and times within his Sheriffdom, and to find the necessary accommodation for holding such Courts, all on his own charges and expenses in respect of the fees allowed by this Act.

24.

Sheriff empowered to change Places and Times.

And be it Enacted, That the several Sheriffs of the several Sheriffdoms, with the consent and approbation of His Majesty's Principal Secretary of State for the Home Department, may change the places or number of times at which the said Circuit Courts are appointed to be held, or discontinue the same or any part of them in any Sheriffdom in which such Circuit Courts or any of them may be found unnecessary or inexpedient, or direct Circuit Courts to be held at such places in any Sheriffdom, although not mentioned in the said Schedule (H.), or in such additional places in counties mentioned in the said Schedule as may seem necessary and proper, and all such additional Circuit Courts shall be held in terms of the provisions and directions of this Act.

25.

Sheriff Clerks to appoint Deputes and to give Notices.

And be it Enacted, That the Sheriff Clerk of each Sheriffdom shall attend personally or appoint a Depute to act at each of the places at which Courts are hereby or may be appointed to be held in terms of this Act, and such Depute shall, in the absence of the principal Clerk, attend at and during the holding of such Circuit Courts,

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Courts, and shall thereat preform all the duties by this Act required to be performed by the Sheriff Clerk; and if such Depute shall not be resident in such place, the Sheriff Clerk may also appoint a proper person resident in such place or in its immediate vicinity, to issue the summonses or complaints which may be applied for and issued under the provisions of this Act, and the principal Clerk shall give or cause to be given due intimation of the name, description and residence of each person so appointed Depute Clerk, and of the person appointed to issue summonses and complaints as aforesaid, by notice in the form set forth in Schedule (I.) hereunto annexed, and which notice being signed by the Sheriff Clerk shall, without being stamped, be a sufficient commission to such Sheriff Clerk Depute, to be affixed on or near the doors of the church of the parish within which such Court is to be held, and also, if he shall see cause, by advertisement in the newspaper or newspapers of the greatest reputed circulation in the neighbourhood; and notice shall in like manner be given by the Sheriff Clerk in the form of Schedule (K.) hereunto annexed, of the times at which such Circuit Courts shall be fixed to be held: Provided always, That no person who shall act as Depute Clerk for the purposes of this Act, and for no other purposes, shall be thereby disqualified from acting as a Procurator before any Court, except the Small Debt Court in which he shall act as aforesaid, or from being registered or from voting under any Act or Acts of Parliament ralative to the election of Members of Parliament, or of Magistrates of Burghs.

26.
Actions to be brought in the place of Defender's Domicile.

And be it Enacted, That each Sheriff shall, by a minute entered in the sederunt book of his Court, and published in such manner as he may think proper, and of which a printed copy shall be publicly affixed at all times on the walls of every Sheriff Court-room within his Sheriffdom, determine the parishes or parts of parishes which shall for the purposes of this Act be within the jurisdiction of each Small Debt Court to be held within his Sheriffdom as aforesaid, and all causes shall be brought before the Court within the jurisdiction of which the Defender shall reside, or to the jurisdiction of which he shall be amenable: Provided always, That if there shall be more Defenders than one in one cause of action, who shall be amenable to the jurisdiction of different Courts, or if from any other cause the Sheriff shall be satisfied that such course shall be expedient for the ends of justice, it shall be competent to the Sheriff, upon summary application by any Pursuer lodged with the Sheriff Clerk, to order summons or complaint to be issued, and the cause to be brought before his ordinary Small Debt Court, or before any of his Circuit Small Debt Courts, as shall appear most convenient, and summons or complaint shall be issued accordingly.

And

27. Sheriff may adjourn Causes to any of his other Small Debt Courts.

And be it Enacted, That the Sheriff may, where the ends of justice and the convenience of the parties require it, adjourn and remove the further hearing of or procedure in any sequestration, multiplepoinding or any other cause from his ordinary Small Debt Court to any of his Circuit Small Debt Courts, and from any of his Circuit Small Debt Courts to his ordinary or any other Circuit Small Debt Court, or to any Diet of his ordinary Court, to be there dealt with according to the provisions of this Act, or to any other time or place specially appointed for the purpose; and such order of adjournment and removal shall be held, due notice to the parties of such adjournment and removal being made, unless further notice shall be ordered.

28. CLAUSE (C.) Sheriff of Moray may hold Courts at Grantown.

AND whereas in the upper district of *Morayshire*, which borders on the River *Spey*, there is no place in which such Circuit Courts as are hereinbefore provided can be conveniently held, but such Court could be conveniently held in the village of *Grantown*, situated in the county of *Inverness*, in the immediate vicinity of the said district of *Morayshire*; BE it therefore Enacted, That it shall be competent to the Sheriff of *Morayshire*, or his Substitutes, to grant Warrants and to hold Courts for the trial of all causes competent under this Act, and to pronounce judgment therein, within the said village of *Grantown*, in the same way and to the same effect in all respects as if such Courts were held and warrants were granted and judgments pronounced within the said county of *Moray*.

29. Allowance of Three Pounds for holding Circuit Courts.

And be it Enacted, That in order to defray the travelling and other charges incurred by the Sheriffs or Sheriff Clerks in going to, living at and returning from the places where such Circuit Courts are held, there shall be paid annually the sum of Three Pounds for each Small Debt Circuit Court to be held under the provisions of this Act, and to each Sheriff Clerk attending the same the sum of One Pound Ten Shillings.

30. In case Charges exceed Three Pounds, excess to be allowed.

Provided always, and be it Enacted, That if in any case the necessary charges so to be incurred by any Sheriff or Sheriff Substitute as aforesaid, shall exceed the said sum of Three Pounds at such place where the Sheriff holds a Court each Circuit, the Commissioners of His Majesty's Treasury for the time being, or any Three or more of them, shall, upon proof to that effect being made to any person to be authorized by them to take such proof, and upon a report thereof being made to them, direct such additional expense to be paid to such Sheriff or Sheriff Substitute, along with the said sum of Three Pounds allowed as aforesaid.

And

31. Decree not subject to Review, except as hereby provided.

And be it Enacted, That no decree given by any Sheriff in any cause or prosecution decided under the authority of this Act, shall be subject to reduction, advocation, suspension or appeal, or any other form of review or stay of execution, other than provided by this Act, either on account of any omission or irregularity or informality in the proceedings or on the merits, or on any ground or reason whatever.

32. Form of Review provided.

And be it Enacted, That it shall be competent to any person conceiving himself aggrieved by any decree given by any Sheriff in any cause or prosecution raised under the authority of this Act, to bring the case by appeal before the next Circuit Court of Justiciary, or where there are no Circuit Courts, before the High Court of Justiciary at *Edinburgh*, in the manner and by and under the rules, limitations, conditions and restrictions contained in the before recited Act passed in the twentieth year of the reign of his Majesty King GEORGE the Second, for taking away and abolishing the heritable jurisdictions in *Scotland*, except in so far as altered by this Act: Provided always, That such appeal shall be competent only when founded on the ground of corruption and malice or oppression on the part of the Sheriff, or on defect of jurisdiction of the Sheriff: And provided also, That such appeals shall be heard and determined in open Court; and it shall not be competent to produce, or found upon any document not produced to the Sheriff, when the case is heard, and to which his signature or initials have not been then affixed, which he is only to do if required, nor to found upon nor refer to the testimony of any witness not examined before the Sheriff, and whose name is not written by him when the case is heard upon the record copy of the summons, which he is to do when specially required to that effect: And provided further, That no sist or stay of the process and decree, and no certificate of appeal shall be issued by the Sheriff Clerk, except upon consignation of the whole sum, if any, decerned for by the decree and expenses, if any, and security found for the whole expenses which may be incurred and found due under the appeal.

33. Fees to be taken.

And be it Enacted, That the following and no other or higher fees or dues of consignation shall be allowed to be taken for any matters done in any cause or prosecution raised under the authority of this Act, wherein the debt, demand or penalty in question shall exceed the value of Five Pounds sterling, exclusive of expenses and fees of extract.

CLERK'S FEES IN CAUSES OF ABOVE FIVE POUNDS VALUE.

Summons, including precept of arrestment, One Shilling.
Each copy for service, Sixpence.
Entering in procedure book, Sixpence.

Warrant to cite *de novo*, and re-entering, Sixpence.

Renewed Warrant to arrest on dependence, and entering in book, One Shilling.

Loosing arrestment, One Shilling.

Bond of caution, One Shilling and Sixpence.

Second diligence for compelling witnesses or havers to attend, One Shilling.

For every oath of witness, Four-pence.

For every oath of party, One Shilling.

Decree, including extract, if demanded, One Shilling.

Rehearing, One Shilling and Sixpence.

Indorsation of decree or warrant, and entering in book, One Shilling.

Receiving report of sequestration and appraisement and entering in book, One Shilling.

Receiving report of sale under sequestration and entering, One Shilling.

Receiving report of poinding and sale, and entering, One Shilling and Sixpence.

Inspection of book or books of indorsations and reports, Sixpence.

Officer's Fees, including Assistants:

First citation of a party, or intimation of counter claim and execution, if citation given personally, One Shilling.

Ditto, ditto, if citation not given personally, Sixpence.

Second ditto, ditto, personally or not, Sixpence.

Citation of a witness or haver, Sixpence.

Charging on decree and returning execution of charge, One Shilling.

Arrestment and returning execution thereof, Sixpence.

Intimation of loosing arrestment and execution thereof, Sixpence.

Poinding or sequestration and inventory, Two Shillings and Sixpence.

Sale and report, Two Shillings and Sixpence.

Enforcing warrant of imprisonment, Three Shillings.

Officer's travelling expenses, for each complete mile from the Court-house or the residence of the Officer employed, the distance travelled in returning after execution of the duty not to be reckoned, Five-pence.

Assistants, each, per mile, in the same manner, Four-pence.

Crier's Fee:

For calling each cause, One Penny.

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And the said fees shall be subject to modification in causes of very small amount, or where the complaint is directed against Two or more Defenders.

34. Table of Fees to be printed and hung up.

And be it Enacted, That an exact copy of the immediately preceding Section of this Act shall be printed on each summons or complaint, and on each service copy thereof; and shall also be at all times hung up in every Sheriff Clerk's Office and in every Sheriff Court Place during the holding of any Sheriff's Small Debt Court; and any Sheriff Clerk from whose office any summons or service copy thereof shall be issued, not having such copy of the said Section printed thereon, or at any time omitting to have such copy hung up in his office, or in the Sheriff Court Place as aforesaid, or not causing the roll of causes each court day to be publicly exhibited, or not causing the number and names of the parties in such roll to be audibly called in their order as aforesaid, shall be liable in a penalty not exceeding Forty Shillings, to be recovered at the instance of any person who shall prosecute for the same, and to be disposed of as the Sheriff shall direct.

35. Officers neglecting Duty, to be fined.

And be it Enacted, That in all or any of the cases above mentioned, where any decree or warrant shall have been indorsed as aforesaid, the Sheriff's Officers of the county where such decree or warrant has been originally issued, as well as of any county wherein the same is indorsed, are hereby authorized and required to obey and enforce such decree or warrant within such other county; and any Sheriff's Officer failing to report any sequestration or poinding and sale as above directed, or violating or neglecting any other duty intrusted to him under this Act, or wilfully acting contrary to any provision thereof, shall be liable in a penalty not exceeding Forty Shillings, to be recovered at the instance of any person aggrieved thereby, and to be disposed of as the Sheriff shall direct, reserving always all further claim of damages otherwise competent against any such Officer, and without prejudice to the Sheriff's lawful authority to remove and punish all Officers of his Court for misbehaviour or malversation in office.

36. Privileged Persons not exempt.

And be it Enacted, That no person shall be exempt from the jurisdiction of the Sheriff, in any cause or prosecution raised under the authority of this Act on account of privilege, as being a member of the College of Justice.

37. Expenses to be taxed.

And be it Enacted, That in all causes and prosecutions wherein the debt, demand or penalty shall not exceed the value of Ten Pounds sterling, exclusive of expenses and fees of extract, which shall in future be brought or carried on before any Court not according to the summary form herein provided, it shall be lawful for the Judge in such Court, notwithstanding, to allow no other or higher fees or expenses to be taken or paid than those above mentioned.

38. Meaning of Words in this Act.

And be it Enacted, That in all cases in this or any Act passed or to be passed affecting *Scotland*, the word "Sheriff" shall be held to include Sheriff Depute and Steward Depute, and Sheriff Substitute and Steward Substitute; the words "Sheriff Substitute" to include Steward Substitute; the words "Sheriff Court" to include and apply to the Court of the Sheriff or Steward or their Substitutes; the word "Sheriff Clerk" to include Steward Clerk and Depute Sheriff Clerk and Depute Steward Clerk; the word "Shire" or "County" to include Stewartry; the word "Sheriffdom" to include and be included in the words Shire, County or Stewartry; the word "Person" to extend to a Partnership, Body politic, corporate or collegiate, as well as an individual; the word "Landlord" to include any person having a right to exact rent, whether as owner, life renter, heritable creditor in possession, principal tenant, or otherwise; and every word importing the singular number only shall extend and be applied to several persons or things as well as one person or thing; and every word importing the plural number shall extend and be applied to one person or thing as well as several persons or things; and every word importing the masculine gender only shall extend and be applied to a female as well as a male: Provided always, That those words and expressions occurring in this clause to which more than one meaning is attached, shall not have the different meanings given to them by this clause in those cases in which there is any thing in the subject or context repugnant to such construction.

39. Act may be repealed, &c.

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULES

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SCHEDULES to which the foregoing ACT refers.

SCHEDULE (A.)

No. 1.

SUMMONS OR COMPLAINT in a CIVIL CAUSE.

A. B., Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me, by *C. D.* [*design him*], that *E. F.* [*design him*], Defender, is owing the Complainer the sum of [*here insert the origin of debt or ground of action*], which the said Defender refuses or delays to pay; and therefore the said Defender ought to be decerned and ordained to make payment with legal interest from and after the [*here insert the date*], to the Complainer, with expenses: Herefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute, in the Court-house at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the Defender a copy of any Account pursued for, and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter, and in the mean time that ye arrest in security as accords of law. Given under the hand of the Clerk of Court, at the day of

J. P., Sheriff Clerk.

No. 2.

CITATION for DEFENDER.

E. F., Defender above designed, you are hereby summoned to appear and answer, before the Sheriff, in the matter, and at the time and place, and under the certification set forth in the above copy of the Summons or Complaint against you.

This Notice* served upon the day of by me,

J. T., Sheriff Officer.

* If there is an Account mentioned in the Complaint, the Officer must serve a copy of it along with the copy of the Summons or Complaint, and add here, " with a copy of the Account."

No. 3.

EXECUTION of CITATION of DEFENDER.

UPON the day of Eighteen hundred and I duly summoned the above-designed *E. F.*, Defender, to appear and answer before the Sheriff, in the matter, and at the time and place, and under the certification above set forth. This I did by leaving a full copy of the above Summons or Complaint, with a Citation thereto annexed,* for the said Defender [*in his hands personally or otherwise, as the case may be.*]

J. T., Sheriff Officer.

* If there is an Account mentioned in the Complaint, the officer must serve a copy of it along with the copy of the Summons or Complaint; and that being done, add here the words, " and a copy of the Account."

No. 4.

EXECUTION of NOTICE of COUNTER CLAIM by DEFENDER against PURSUER.

UPON the day of I gave notice to *C. D.*, Pursuer of the above Counter Account [*or*, Claim] intended to be pleaded against him by *E. F.*, Defender in the Small Debt Action to which the said Defender was summoned to appear before the Sheriff at upon the day of at of the clock. This I did by leaving a copy of the above Account [*or*, notice of claim, *shortly explaining it*] for the said Pursuer [in his hands personally, *or otherwise, as the case may be.*]

J. T., Sheriff Officer.

No. 5.

CITATION for WITNESSES.

M. N. [*design him*], you are hereby summoned to appear before the Sheriff of the Shire of or his Substitute, in the Court-house at upon the day of Eighteen hundred and at of the clock, to bear witness for the [Pursuer *or* Defender, *as the case may be*] in the Summons or Complaint, at the instance of *C. D.* [*design him*] against *E. F.* [*design him.*]

This Notice, served on the day of by me,
J. T., Sheriff Officer.

No. 6.

EXECUTION of CITATION of WITNESSES.

UPON the day of Eighteen hundred and I duly summoned *M. N.* &c. [*design them*] to appear before the Sheriff of the Shire of or his Substitute, in the Court-house at upon the day of Eighteen hundred and at of the clock, to bear witness for the in the Summons or Complaint at the instance of *C. D.* [*design him*] against *E. F.* [*design him.*] This I did by delivering a just copy of Citation, signed by me, to the said *M. N.* [personally, *or otherwise, as the case may be.*]

J. T., Sheriff Officer.

No. 7.

DECREE for PURSUER in a CIVIL CAUSE.

AT the day of One thousand eight hundred and the Sheriff of the Shire of finds the within-designed Defender, liable to the Pursuer, in the sum of with of expenses, and decerns and ordains instant Execution by Arrestment, and also Execution to pass hereon by Poinding and Sale, after free days.

J. P., Sheriff Clerk.

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No. 8.

SUMMONS or COMPLAINT for STATUTORY PENALTY.

A. B., Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by *C. D.*, Procurator Fiscal of Court, [*or, where a private party only,*] *G. H.* [*designation*]—[*or, where a private party prosecutes with the concurrence of the Procurator Fiscal,*] *G. H.* with concurrence of *C. D.*, Procurator Fiscal of Court, that *E. F.*, [*designation*] Defender, has incurred the penalty of imposed by the Act of Parliament [*mention the Act,*] the said Defender having [*state the offence, specifying time and place*]: Therefore the said Defender ought to be decerned and ordained to make payment of the said penalty, with expenses, [*state to whom and in what proportions payable*]: Herefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute, in the Court-house at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the same place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of .

J. P., Sheriff Clerk.

Concurs *C. D.*, Procurator Fiscal.

[*For Citation for Defender, and Execution thereof, and Citation for Witnesses, and Execution thereof, see Nos.* 2, 3, 4 *and* 5 *respectively.*]

No. 9.

DECREE for PROSECUTOR in PROSECUTION for PENALTY.

AT the day of One thousand eight hundred and the Sheriff of the Shire of finds that the within-designed *E. F.*, Defender, has incurred the penalty of as libelled, payable to [*if there is a power to mitigate, and a mitigation, add,* " which is hereby mitigated to the sum of "]; and also finds the said Defender liable in of expenses to the Complainer, and decerns and ordains instant Execution by Arrestment, and also Execution by Poinding and Sale, after free days.

J. P., Sheriff Clerk.

No. 10.

DECREE of ABSOLVITOR, with EXPENSES.

[*The following will answer either for Civil Causes or Prosecutions for Penalteis.*]

AT the day of One thousand eight hundred and the Sheriff of the Shire of assoilzies the within-designed *E. F.*, Defender, from the within complaint, and finds the within-designed *C. D.*, Pursuer, liable to him in the sum of of expenses; and decerns and ordains instant Execution by Arrestment, and also Execution to pass hereon by Poinding and Sale after free days.

J. P., Sheriff Clerk.

No. 11.

Charge on Decree.

E. F. above designed, you are hereby charged to implement the Decree, of which, and of the Complaint whereon the same proceeded, the above is a copy, within Days from this date, under pain of Poinding and Sale without further notice. This Charge given by me, on the day of before these witnesses, *O. P.* and *Q. R.* [*design them*].

J. T., Sheriff Officer.

No. 12.

Execution of Charge.

[*To be on the same paper with the Complaint and Decree.*]

ON the day of Eighteen hundred and I duly charged *E. F.* above designed, to implement the above Decree within the time and under the pains therein expressed. This I did by delivering a just copy of the foregoing Complaint and Decree, and a Charge thereto annexed, subscribed by me, to the said *E. F.* [personally, *or as the case may be,*] before these witnesses, *O. P.* and *Q. R.* [*design them*] hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness.
Q. R., Witness.

SCHEDULE (B.)

Summons of Sequestration and Sale at the Instance of a Landlord.

A. B. Sheriff of the Shire of to Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by *C. D.*, Pursuer [*design him*], that *E. F.*, Defender [*design him*], is owing to the Pursuer the sum of being the Rent for [*describe the premises*] possessed by him from to [*if any partial payments have been made, let them be here stated*], and which Rent [*or,* balance of Rent, *as the case may be,*] the said Defender refuses or delays to pay: Therefore Warrant ought forthwith to be granted to inventory, appraise, sequestrate and, if need be, secure the goods and effects upon or within the said premises, and decree ought to be pronounced decerning the Defender to make payment of the said Rent [*or,* balance of Rent, *as the case may be,*] to the Pursuer with expenses, and Warrant ought also to be granted to sell the goods and effects sequestrated in payment of the said Rent [*or,* balance of Rent, *as the case may be,*] and expenses: Herefore it is my will, that on sight hereof ye lawfully summon the said Defender to compear before me or my Substitute within the Court-house of upon the day of at of the clock, to answer at the Pursuer's instance in the said matter, with certification, in case of failure, of being held as confessed, and decree and warrant pronounced as craved; and my will further is, that you forthwith inventory, sequestrate, and if need be secure, the goods and effects upon or within the said premises until the further orders of Court, or until the said Defender shall make payment to the Pursuer of the amount of the Rents pursued for with the expenses, or shall consign in the hands of the Clerk of Court the amount of the rents pursued for, with Two Pounds sterling to cover expenses; and that ye cite witnesses and havers for both parties to compear at said place and date to give evidence in said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Sheriff Clerk.

[*After hearing the cause, the decree and procedure in the Sequestration and Sale will be similar to the Forms in ordinary causes; the words* "Sequestration" *and* "Sequestrated" *being introduced when necessary instead of* "Poinding" *and* "Poinded."]

SCHEDULE (C.)

ARRESTMENT on the DEPENDENCE of an ACTION.

BY virtue of a Warrant of the Sheriff of the Shire of given under the hand of the Clerk of Court at on the day of for arrestment on the dependence of an action raised before the said Sheriff, at the instance of *C. D.* [*design him*], Complainer, against *E. F.* [*design him*], Defender, I hereby fence and arrest in the hands of you, *K. L.* [*design him*], all sums of money owing by you to the said Defender, or to any other person, for his use and behoof, and all goods and effects in your custody belonging to the said Defender [*or, in the case of ships or maritime subjects, say,* I hereby fence and arrest the ship *M.* of *N.* presently lying in the harbour of *O.*, with her boats, furniture and apparelling, or other maritime subjects,] and that to an amount or extent not exceeding the value of Ten Pounds sterling, all to remain under sure fence and arrestment at the Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I do on the day of before these witnesses, *O. P.* and *Q. R.* [*design them*] by delivery of a copy of this execution to you [personally, *or as the case may be.*]

J. T., Sheriff Officer.

EXECUTION of ARRESTMENT on the DEPENDENCE of an ACTION.

[*To be on the same paper with the Summons or other Warrant of Arrestment.*]

UPON the day of Eighteen hundred and betwixt the hours of and by virtue of the foregoing Warrant of Arrestment, I lawfully fenced and arrested in the hands of *K. L.* [*design him*], all sums of money owing by him to the foresaid *E. F.*, Defender, or to any other person, for his use and behoof, and all goods and effects in the custody of the said Arrestee, belonging to the said Defender [*or, in case of ships or maritime subjects, as before*], and that to an amount or extent not exceeding the value of Ten Pounds sterling, all to remain under sure fence and arrestment at the foresaid Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I did by delivering a just copy of arrestment, subscribed by me, to the said Arrestee personally, [*or, as the case may be,*] before these witnesses, *O. P.* and *Q. R.* [*design them*] hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness.
Q. R., Witness.

BOND OR ENACTMENT of CAUTION for LOOSING ARRESTMENT.

AT on day of Eighteen hundred and compeared *G. H.* [*design him*], who hereby judicially binds himself, his heirs, executors and successors, as Cautioners acted in the Sheriff Court Books of the shire of for *E. F.* [*design him*], Common Debtor, against whom arrestment was used at the instance of *C. D.* [*design him*], in the hands of *K. L.* [*design him*], on the day of in virtue of [*describe the warrant*], dated the day of that the sums of money, goods and effects owing or belonging to the said Common Debtor, arrested as aforesaid, shall be made forthcoming as accords of law.

G. H.

WARRANT for LOOSING ARRESTMENT used on the DEPENDENCE of an ACTION.

WHEREAS Arrestment was used on the dependence of an action, at the instance of *C. D.* [*design him*] against *E. F.* [*design him*], in the hands of *K. L.* [*design him, or, as the case may be*] on the day of by virtue of a Warrant of the Sheriff of the shire of given under the hand of the Clerk of Court at the day of : And whereas the said *E. F.* has now made sufficient consignation in the hands of the Sheriff Clerk of [*or, if caution has been found, say*] has found sufficient caution acted in the Sheriff Court Books of by *G. H.* [*design him*] his Cautioner [*here state the nature of the caution*], in order to the loosing of the said Arrestment, Warrant for loosing the said Arrestment is hereby granted accordingly. Given under the hand of the Clerk of Court at the day of .

J. P., Sheriff Clerk.

INTIMATION of LOOSING ARRESTMENT.

[*To be on the same paper with a Copy of the foregoing Warrant.*]

K. L. [*design him*]. Take notice, That by virtue of the Warrant, whereof the above is a copy, the Arrestment on the dependence of the action above mentioned, used in your hands at the instance of the foresaid *C. D.* against the foresaid *E. F.* is loosed and taken off. This notice served on the day of by me,

J. T., Sheriff Officer.

EXECUTION of INTIMATION of LOOSING ARRESTMENT.

[*To be on the same paper with the original Warrant for loosing the Arrestment.*]

UPON the day of Eighteen hundred and I duly intimated the above Warrant to *K. L.* [*design him*] Arrestee. This I did by leaving a full copy thereof, and intimation thereon, subscribed by me, for him [in his hands personally, *or as the case may be.*]

J. T., Sheriff Officer.

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SCHEDULE (D.)

SUMMONS OF COMPLAINT in CASES of FORTHCOMING.

A. B. Sheriff of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained to me by C. *D.* [*designation*], upon and against *K. L.* [*designation*], Arrestee, and *E. F.* [*designation*], Common Debtor, that the said Common Debtor is owing the Complainer the sum of contained in [*describe shortly the decreet, or bill, or bond, et cetera, by which the debt is constituted*]; and that the Complainer, on the day of years, in virtue of a Warrant by dated the day of arrested in the hands of the said Arrestee [*here insert the terms of the Arrestment used*], which ought to be made forthcoming to the Complainer: Therefore the said Arrestee and the said Common Debtor for his interest ought to be decerned and ordained to make forthcoming, pay and deliver to the Complainer the money, goods and effects arrested as aforesaid, or so much thereof as will satisfy and pay the said sum of owing to the Complainer as aforesaid: Herefore it is my will, that on sight hereof ye lawfully summon the said Arrestee and the said Common Debtor for his interest, to compear before me or my Substitute in the Court-house at upon the day of years, at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court at the day of years.

J. P., Sheriff Clerk.

[*The Citations and Executions and Decree for the Defender, with Expenses, may be the same as in Schedule* (A.)]

DECREE for the PURSUER in CASES of FORTHCOMING.

AT the day of One thousand eight hundred and the Sheriff for the Shire of decerns and ordains the within designed Arrestee, to make forthcoming, pay and deliver to the also within designed Pursuer [*if the Arrestee has money arrested in his hands, the rest of the judgment will be the same as in ordinary cases; if there are goods and effects to be made forthcoming, the rest of the judgment will be as follows:*] the arrested goods and effects following; *videlicet,* and grants Warrant to sell the same, or as much thereof as will satisfy the sum of and of expenses of process, and the expense of sale; and failing the said Arrestee making forthcoming and delivering the said goods and effects within then to make payment to the said Pursuer of the said sum of for recovery of which sums, the said period being elapsed without forthcoming and delivery of the said goods and effects, ordains instant execution by Arrestment, and also execution to pass hereon by poinding and sale after free days.

J. P., Sheriff Clerk.

SCHEDULE (E.)

SUMMONS of MULTIPLEPOINDING.

A. B. Sheriff of the Shire of to Officers of Court, jointly and severally.

WHEREAS it is humbly shown to me by *A. B.*, Pursuer [*design him*], that he is holder of [*here state the sum or fund in medio, and, if necessary, refer to the account thereof produced*], belonging to *E. F.* Common Debtor [*design him*], which fund the Pursuer is ready to pay [*or*, deliver] to the said Common Debtor, or to whomsoever shall be found to have best right thereto, but he is distressed by claims being made thereon by the persons following, *videlicet* [*here state the names and designations of all the Claimants so far as known to the holder or raiser of the action*], wherefore the said Pursuer ought to be found liable only in once and single payment [*or*, delivery] of the said fund to whomsoever of the said parties or others interested shall be found by me to have best right thereto [*or in the meantime consignation ought to be ordered of the fund in medio*], deducting the Pursuer's expenses, and decree ought to be pronounced accordingly, and all other parties ought to be prohibited from molesting the Pursuer thereanent in all time coming: Herefore it is my will, that on sight hereof ye lawfully summon the said Common Debtor and the said Claimants [*and, in case of the action being raised by a Claimant in name of the holder, it will be necessary also to summon the nominal Pursuer*] to compear before me or my Substitute in the Court-house of upon the day of at of the clock, to attend to their several interests in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the said Common Debtor a copy of any Account produced with the Summons, and that he cite witnesses and havers for all parties to compear at the said place and date to give evidence in the said matter. Given under the hand of the Clerk of Court at the day of

J. P., Sheriff Clerk.

FORM of CLAIM in MULTIPLEPOINDING.

I, *A. B.* [*design him*] hereby claim to be preferred on the fund in the Multiplepoinding raised in name of [*mention the raiser*] against [*mention the defenders*] for [*state the claim*] of principal due to me by [*here state generally the ground of debt, whether by bond, bill, account, &c. as the case may be*], with interest from with expenses.

A. B.

FORM of INTERLOCUTOR of PREFERENCE.

PREFERS [*here design him*], Claimant for [*here specify the sum*].

[*to be signed by the Sheriff.*]

[*The Citations and Procedure to be as nearly as may be in the forms in other causes, and Warrant to sell the subjects forming the fund in medio, to be granted and carried into effect in the ordinary form.*]

SCHEDULE (F.)

SCHEDULE (F.)

No.	Dates of Complaints.	Pursuers.	Defenders.	Sums.	How cited.	By what Officer.	Interlocutors and Decrees.

N. B.—After the name of each Pursuer and Defender let the letter P. or A. be added, in order to mark whether the Party was present or absent when the Cause was called; let Expenses be also entered under the head of "Interlocutors."

SCHEDULE (G.)

REPORT of SEQUESTRATION or POINDING and SALE.

[*To be varied according to circumstances.*]

Report of the Sequestration or Poinding and Sale at the Instance of *C. D.* [*design him*] against *E. F.* [*design him.*]

Lots.	Effects.	Appraised at			Sold at		
		£.	s.	d.	£.	s.	d.
1.	An Eight-day Clock - - - - - -	4	–	–	4	10	–
2.	Six Chairs, at 6*s*. - - - - - -	1	16	–	1	18	–
3.	One Table - - - - - - -	–	8	–	–	8	–
4.	One Chest of Drawers - - - -	1	12	–	1	12	–
		7	16	–	8	8	–

UPON the day of Eighteen hundred and between the hours of and by virtue of a Decree of the Sheriff of given under the hand of the Clerk of Court at on the day of at the instance of *C. D.* above designed, against *E. F.* above designed, for payment of the sums of I passed with the Witnesses and Appraisers after named and designed to and then and there, after demanding payment of the sums contained in said Decree past due, and payment not being made, I poinded the effects above enumerated belonging to the said Debtor; and after making an inventory or list thereof, and getting the same duly appraised, on oath, at the several values respectively above specified in the first column, and amounting in all to [*here insert the amount in words*], and leaving a copy of such inventory or list and appraisement with the said Debtor personally, [*or as the case may be*], I carried the said effects to the of [*or as the case may be*] and there, betwixt the hours of and and after public notice of at least hours I sold the said effects by public roup to the highest bidder, at the prices above specified in the second column, for each lot respectively,* and amounting in all to [*here insert the amount in words.*] These things were so done before and with *O. P.* and *Q. R.* [*design them*], Witnesses and Appraisers, in the premises hereto with me subscribing.

J. T., Sheriff Officer.

O. P., Witness and Appraiser.
Q. R., Witness and Appraiser.

Reported to the Sheriff-Clerk of the Shire of at the day of by me,

J. T., Sheriff Officer.

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* If the effects are not sold, the tenor of the report must be altered according to the state of the fact; for instance, [" I exposed the said goods and effects to public sale, but no person having offered the appraised value, therefore I declared the same to belong to the said *C. D.* at the said respective appraised values, in payment to that amount of the sums in said decree."] In case the goods poinded, or part of them, shall sell for more than the sums in the decree, and expenses of poinding and sale, say, [" I sold part of the said effects, viz. lots 1, 2 and 3, by public roup to the highest bidder, at the prices above specified in the second column for each of said lots respectively, and amounting in all to [*here insert the amount in words*], and I returned to the said Debtor the sum of being the overplus of the price, after payment of the sums decerned for past due, and the sum of being the expenses of poinding and sale, conform to the Act of Parliament; and I also returned to the said Debtor the effects specified in the other lots above enumerated."]

SCHEDULE (H.)

COUNTIES.	PLACES at which Circuits are to be held.	
Aberdeen	Inverury	Six times.
	Tarland	Four times.
	Turreff	Four times.
	Peterhead	Six times.
	Huntley	Four times.
Argyle	Oban	Three times.
	Island of Islay,	Three times.
	Dunoon	Three times.
	Lochgilphead	Three times.
	Kilchrennan	Three times.
Ayr	Irvine	Four times.
	Largs	Three times.
	Kilmarnock	Twelve times.
	Beith	Three times.
	Old Cumnock,	Three times.
	Girvan	Three times.
	Maybole	Four times.
Berwick	Lauder	Three times.
	Dunse	Six times.
	Coldstream	Six times.
	Ayton	Three times.
Banff	Cullen	Four times.
	Keith	Six times.
Bute	Brodick in Arran,	Four times.
Caithness	Thurso	Six times.
Dumbarton	Kirkintulloch,	Four times.
Dumfries	Sanquhar	Four times.
	Annan	Four times.
	Langholm	Four times.
	Moffatt	Four times.
Edinburgh	Mid Calder	Four times.
	Dalkeith	Eight times.
	Musselburgh	Four times.
	Stow	Two times.
Elgin	Fochabers	Three times.
	Grantown	Three times.
	Forres	Six times.
Fife	Auchtermuchty	Four times.
	St. Andrew's	Four times.
	Colinsburgh	Four times.
	Kirkaldy	Six times.
Forfar	Brechin	Four times.
	Montrose	Six times.
	Arbroath	Six times.
	Kerrymuir	Four times.
Haddington	North Berwick,	Two times.
	Dunbar	Six times.
Inverness	Kingussie	Three times.
	Fort Augustus,	Three times.
	Grantown	Three times.
Kincardine	Fettercairn	Three times.
	Bervie	Three times.
	Durris	Three times.
Kirkcudbright	New Galloway,	Three times.
	Maxwell Town,	Four times.
	Castle Douglas,	Four times.
Lanark	Biggar	Four times.
	Airdrie	Twelve times.
	Douglas	Three times.
Linlithgow	Bathgate	Four times.
	Queensferry	Three times.
Orkney	St. Margaret's Hope,	Three times.
	Stromness	Three times.
Shetland	Burravoe	Three times.
Perth	Crieff	Four times.
	Callander	Four times.
	Kincardine (Tulliallan)	Six times.
	Dunkeld	Four times.
	Blair Gowrie	Six times.
Renfrew	Lochwinnock,	Six times.
	Pollokshaws,	Six times.
Ross and Cromarty	Jeantown	Two times.
	Fortrose	Four times.
	Invergordon	Four times.
Roxburgh	Melrose	Four times.
	Hawick	Six times.
	Kelso	Six times.
	Newcastleton	Three times.
Selkirk	Galashiels	Four times.
Stirling	Lennox, town of Campsie	Four times.
	Balfron	Four times.
Sutherland	Lairg	Two times.
	Port Gower	Two times.
Wigton	Stranraer	Six times.
	Whithorn	Four times.

SCHEDULE (I.)

NOTICE.

A. B. [*add designation*], residing is the Depute Sheriff Clerk to whom application for Summonses and every thing else necessary for the Sheriff's Circuit at this place for Small Debt Causes must be made, [*or, in case the Depute shall not be resident, say, A. B.* [*add designation and place of residence*] is the Depute Sheriff Clerk who will officiate at in the Sheriff's Small Debt Circuit Court, and *C. D.* [*add designation*] residing at is the person who will issue Summonses or Complaints to be brought in such Court.

Date
Place

SCHEDULE (K.)

NOTICE.

THE Sheriff will hold Circuit Courts for Small Debt Causes at on the day of at of the clock, and on every [*fix the time periodically, or if not, new notice to be given.*]

A. B. [*add designation and residence*] is the Clerk for this place.

Date
Place

Small Debts (Scotland.)

A
BILL

[AS AMENDED BY THE COMMITTEE]

For the more effectual Recovery of Small Debts in the Sheriff Courts, and for establishing Circuit Courts for the Trial of Small Debt Causes by the Sheriffs in *Scotland.*

(*Prepared and brought in by*
The Lord Advocate and Mr. Wallace.)

Ordered, by The House of Commons, *to be Printed,*
27 June 1836.

378.

A

B I L L

For the more effectual Recovery of Small Debts in the Justice of Peace Courts in Scotland.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble:
6 G. 4. c. 48.

WHEREAS an Act was passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act to alter and amend an Act passed in the thirty-ninth and fortieth year of King George the Third, for the Recovery of Small Debts in Scotland," the provisions of which have been found beneficial; But experience has pointed out certain alterations by which its benefits might be extended and rendered more effectual, and it is expedient that such alterations and the former provisions should be consolidated in one Act; BE it therefore Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the said recited Act shall be and the same is hereby repealed from and after the *First* day of *January* next, save and except as to such causes as shall have been commenced under the authority of the said recited Act before the said *First* day of *January* next, and shall be then depending; all which causes shall be carried to a conclusion, according to the rules prescribed by the said Act, notwithstanding this Act; and this Act shall commence and take effect from and after the said *First* day of *January* next.

1.
Recited Act repealed after 1st January next, except as to Causes then commenced.

2.
Justices may hear and determine Causes for sums under Ten Pounds sterling in a summary way.

And be it Enacted, That it shall be lawful for any *Two* or more of His Majesty's Justices of the Peace, within their respective Counties or Stewartries, to hear, try and determine in a summary way, as more particularly hereinafter mentioned, all civil causes, and all prosecutions for statutory penalties, including all maritime civil causes and proceedings that may be competently tried by any Sheriff in Scotland, wherein the debt, demand or penalty in question shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract: Provided always, That the Pursuer or Prosecutor shall in all cases be held to have passed from and abandoned any remaining portion of any debt, demand or penalty, beyond the sum actually concluded for in any such cause or prosecution.

3.
Evidence competent.

And be it Enacted, That all evidence competent by the law of Scotland in civil cases, when the sum in question, exclusive of expenses and fees of extract, does not exceed *One hundred* Pounds Scots, shall be competent in causes, whether tried under this Act or otherwise, in which the sum in question, exclusive of expenses and fees of extract, does not exceed *Ten* Pounds sterling.

4.
Provisions of 6 Will. 4. c. extended to debts of 10*l.* and under.

And be it Enacted, That all the clauses, provisions, conditions, exemptions, matters and things contained in an Act passed during the last Session of Parliament, intituled, "An Act for abolishing in Scotland Imprisonment for Debts of small Amount," shall apply to Civil Debts which shall not exceed the sum of *Ten* Pounds sterling, exclusive of interest and expenses thereon, in like manner and to the same effect as if the sum of *Ten* Pounds were inserted in the said recited Act instead of the sum of Eight Pounds Six Shillings and Eight-pence.

5.
Providing Forms of Proceedings.

And be it Enacted, That all such causes and prosecutions which the Pursuers or Prosecutors thereof shall choose to have heard and determined according to the summary mode hereby provided, shall proceed, except as hereinafter provided, upon summons or complaint, agreeably to the Form in Schedule (A.) annexed to this Act, stating shortly the origin of debt or ground of action, and concluding against the Defender; which summons or complaint, being signed by the Clerk of the Peace, shall be a sufficient warrant and authority to any Constable or Peace Officer for summoning the Defender to appear and answer at the next Justice of Peace Court after the date of the citation, not being sooner than upon the *Sixth* Day after such citation; and the same, or the copy thereof, served on the Defender, shall also be a sufficient warrant for summoning such witnesses and havers as either party shall require; and a copy of the said summons or complaint, with the citation annexed, and also a copy of the account, if any, shall be served at the same time by such Constable or Peace Officer on the Defender personally, or at his dwelling-place, in which last case, if the Defender shall not appear, he shall be cited a second time personally, or at his dwelling-place, upon the words "de novo" being either subjoined to the original summons, and signed by the Clerk of Court, or written in the Procedure Book kept by the Clerk, and signed by the Clerk, to appear at the next Court after the date of the said citation, not being sooner than

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than the *Sixth* Day after such citation; and if the Defender has been cited for the first time to a diet of Court not sooner than *Twelve* free Days from the date of the citation, it shall be lawful for any Constable or Peace Officer, in case the Defender shall not have been personally found at the first citation, to cite him a second time, either personally or at his dwelling-place, to the same diet of Court, on the authority of the original warrant, and without previously returning an execution of the first citation; provided, that such second citation shall not be given sooner than upon the *Sixth* Day after the date of the first citation, nor later than upon the *Sixth* Day before the diet of Court to which the Defender is so cited for the second time; and the Officer summoning parties, witnesses or havers, shall in all cases under this Act return an execution of citation signed by him, or shall appear and give evidence on oath of such citation having been duly made; and all such citations given by an Officer alone without witnesses, and executions thereof subscribed by such Officer, shall be good and effectual to all intents and purposes.

6. Recovery of Rents not exceeding Ten Pounds.

And be it Enacted, That it shall be competent for the Justice of Peace Court in the Small Debt Courts established or to be established under this Act, to hear, try and determine, in the summary form hereby provided, applications by landlords, or others having right to receive the rents and hypothec, for sequestration and sale of tenants' effects for recovery of rent, provided the yearly rent or balance of rent claimed shall not exceed *Ten* Pounds sterling; and the summons and warrant of sequestration and procedure shall be agreeable to the Forms directed in Schedule (B.) annexed to this Act; and the Officer, when he executes the warrant, shall get the effects appraised by *Two* persons, who may also be witnesses to the sequestration, and an inventory or list of the effects shall be left for the tenant, who shall be cited in manner and to the effect aforesaid; and an execution of the citation and sequestration, with the appraisement of the effects, shall be returned to the Clerk within *Three* Days; and on hearing the application in manner provided by this Act relative to other causes, the Court shall dispose of the cause as shall be just, and may either recall the sequestration in whole or in part, or pronounce decree for the rent found due, and grant warrant for the sale of the sequestrated effects on the premises, or at such other place and on such notice as the Court shall by general or special regulation direct; and failing such directions, the sale shall be carried into effect in the manner hereinafter directed for the sale of pointed and sequestrated effects; and if after sequestration the tenant shall pay the rent claimed, with the expenses to the Pursuers, or consign the same, with *Two* Pounds sterling to cover expenses in the hands of the Clerk of Court, the sequestration shall ipso facto be recalled in case of payment, on the Clerk writing and signing on the back of the summons or warrant the words "payment made,"

made," which on evidence being produced to him of payment of the rents claimed, with expenses, he is hereby required to do; and in case of consignation, after the Clerk shall in like manner have written and signed the words "consignation made," on the same being intimated by an Officer of Court to the sequestrating creditor.

7.
Arrestment of Goods of Defender.

And be it Enacted, That the Pursuer of any civil cause, including maritime civil causes and proceedings, may use arrestment, on the dependence of the action, of any money, goods or effects to an amount or extent not exceeding the value of *Ten* Pounds sterling, owing or belonging to such Defender, obtain a warrant, signed by the Clerk of the Peace of the county within which the Defender resides or to the jurisdiction of which he is amenable, agreeably to the Form in Schedule (C.) annexed to this Act, for arrestment, on the dependence of the action, of any money, goods or effects, to an amount or extent not exceeding the value of *One hundred* Pounds Scots, owing or belonging to such Defender, in the hands of any third party, and may at any time before decree is pronounced in the cause, provided such time does not exceed *Sixty* Days from the date of such warrant, use arrestment thereon against such money, goods and effects owing or belonging to such Defender, either within the county in which such warrant shall have been issued, or in any other county or counties: Provided always, That before using such warrant in any other county, it shall be presented to and indorsed by the Clerk of the Peace of such other county, who is hereby required to make such indorsement on payment of the fee hereinafter mentioned; and provided also, That any arrestment laid on under the authority of this Act shall, on the expiry of *Three* Months from the date thereof, cease and determine, without the necessity of a decree or warrant of loosing the same, unless such arrestment shall be renewed by a special warrant or order, duly intimated to the Arrestee, in which case it shall subsist and be in force for the like time and under the like conditions as under the original warrant, or unless an action of forthcoming or multiple-poinding, in manner hereinafter provided, shall have been raised before the expiry of the said period of *Three* Months, in which case the arrestment shall subsist and be in force until the termination of such action of forthcoming or multiple-poinding.

8.
For providing how Arrestments may be loosed.

And be it Enacted, That when any Arrestment shall have been used on the dependence of any action, it shall be competent to the Defender to have such Arrestment loosed, on lodging with the Clerk of the Peace of the county in which such Arrestment shall have been used a bond or enactment of caution, by *One* or more good and sufficient Cautioners, to the satisfaction of such Clerk of the Peace, agreeably to the Form in Schedule (C.) annexed to this Act, or on consigning in the hands of such Clerk of the Peace the amount of the debt or demand, and a reasonable sum for expenses, or on producing to such Clerk of the Peace evidence of the Defender having obtained decree of absolvitor in the action, or of his having paid the sums decerned for, or of his having consigned in the hands of the Clerk of the Court in which the action depended the sums decerned for, or the amount of the debt or demand, and a reasonable sum for expenses, when no decree has yet been pronounced; and a Certificate by the Clerk of the Peace of the county in which such Arrestment shall have been used, of a bond or enactment of caution to the extent of the debt or demand and expenses having been lodged with him, or of consignation as above provided having been made in his hands, shall be a sufficient authority for obtaining a warrant for loosing any other Arrestment used on the dependence of the same action, without any other caution being found, or any other consignation being made by the Defender: Provided, That if decree shall be given against the principal party, the extract of the decree may be issued against the cautioner as well as the principal, to the extent of the cautioner's liability under his bond or enactment.

9. Rendering Arrestments effectual.

And be it Enacted, That any person entitled to pursue an action of forthcoming, where the sum or demand sought to be recovered under the forthcoming shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract, who shall choose to have the same heard and determined according to the summary mode provided by this Act, shall proceed by summons or complaint agreeably to the Form in Schedule (D.) annexed to this Act, concluding for payment of the sum for which Arrestment has been used, or for delivery of the goods and effects arrested; which summons or complaint, being signed by the Clerk of the Peace of the county in which the Arrestee resides, shall be a sufficient warrant and authority to any Constable for summoning the Arrestee, and the common debtor to appear and answer at a Justice of Peace Court of the county in which the Arrestee resides, the same not being sooner than the *Sixth* Day after the date of citation, and also for summoning witnesses and havers for all parties; and in the event of the common debtor not residing and not being found within the county in which such action of forthcoming shall be brought, he may be cited in any other county on the said warrant, the same being first presented to and indorsed by the Clerk of the Peace of such other county, who is hereby required to indorse the same on payment of the fee hereinafter mentioned, to appear at a Justice of Peace Court in the county in which the Arrestee resides, the same not being sooner in such case than on the *Twelfth* Day after the date of citation: Provided always, That the Arrestee and the common debtor shall be cited to appear on the same Court day, and that a copy of the said summons or complaint, with the citation annexed thereto, shall be served by the Constable on every Defender personally, or at his dwelling-place, all in the same manner and under the like conditions as to citation as hereinbefore provided in other causes and prosecutions under authority of this Act; but always allowing to a party cited to appear in the Justice of Peace Court of a different county from that in which the citation shall be given *double* the time required by this Act to be allowed to a party cited to appear in the Justice of Peace Court of the county within which the citation shall be given.

10. Actions of Multiple-poinding.

And be it Enacted, That where any person shall hold a fund which shall not exceed the value of *Ten* Pounds sterling, which shall be claimed by more than one party under Arrestments or otherwise, it shall be competent to raise a summons of multiple-poinding in the Small Debt Court established or to be established under this Act, to the jurisdiction of which the holder of the fund shall be amenable, which summons and procedure thereon shall be agreeable to the Form in Schedule (E.) annexed to this Act, and the claimants and common debtors, and also the holder of the fund, if the process be raised in his name by any other party interested, shall be cited in manner directed to be followed in actions of forthcoming raised under this Act; and it shall be competent to the Justice of Peace Court, when it shall see cause, to order such further intimation or publication of the multiple-poinding as the Court may think proper, by advertisement in any newspaper or otherwise; but no judgment preferring any party to the fund in medio shall be pronounced at the first calling of the cause, or until due intimation has been given, such as may appear satisfactory to the Court, in order that all parties may have an opportunity of lodging their claims in the fund in medio; and such claims shall be prepared agreeably to the Form in Schedule (E.); and the Justice of Peace Court shall hear, try and determine the cause as nearly as may be in the summary form provided by this Act.

11. Counter Claims.

And be it Enacted, That where any Defender intends to plead any counter account or claim against the debt, demand or penalty pursued for, the Defender shall serve a copy of such counter account or claim, by an Officer of Court, on the Pursuer, in the Form set forth in Schedule (A.) hereunto annexed, or to the like effect, at least *Two* free Days before the day of appearance, otherwise the same shall not be heard or allowed to be pleaded, except with the Pursuer's consent, but action shall be reserved for the same.

12. Compelling attendance of Witnesses.

And be it Enacted, That every Officer of Court to whom any warrant as aforesaid for citing witnesses and havers shall be entrusted, shall cite such witnesses or havers as any party shall require; and all such warrants shall have the same force and effect in any other county as in the county where they are originally issued, the same being first presented to and indorsed by the Clerk of the Peace of such other county, who is hereby required to indorse the same, on payment of the fee hereinafter mentioned; and if any witness or havers duly cited shall fail to appear, it shall be competent to any party for whom such witness or haver is summoned to apply for a new warrant to compel his attendance at the next Court, or any subsequent Court to which the case may be adjourned; which warrant shall require him to attend to give evidence, under a penalty not exceeding *Forty* Shillings, unless a reasonable excuse be offered and sustained; and every such penalty shall be paid to the party applying for the new warrant as aforesaid, and shall be recovered in the same manner as other penalties under this Act, without prejudice always to letters of second diligence, for compelling witnesses and havers to attend as at present competent; and it shall be competent to any Justice of the Peace, where a witness or a haver resides who has failed to comply with the citations originally issued, to grant letters of second diligence for compelling the attendance of such witnesses or havers to give evidence in such county before a Commissioner named by the Justice in whose county the cause depends; and it shall be no objection to any witness that such witness has appeared without citation, or without having been regularly cited.

13. Hearing and Judgment.

And be it Enacted, That when the parties shall appear, the said Court shall hear them vivâ voce, and may also examine witnesses or havers upon oath, and may also examine the parties, and may put them or any of them upon oath, in case of a reference being made; and the Court, should it see cause, may remit to persons of skill to report, or to any person competent to take and report in writing, the oaths or evidences of parties or witnesses or havers who may be unable to attend without great inconvenience, and thereupon the said Court may pronounce judgment; and the decree stating the amount of the expenses, if any, found due to any party (which may include personal charges, if the Court think fit), and containing warrant for arrestment, and for poinding and imprisonment when competent, shall be annexed to the summons or complaint, and on the same paper with it, agreeably to the Form in Schedule (A.) annexed to this Act, or to the like effect; which decree and warrant, being signed by the Clerk, shall be a sufficient authority for instant arrestment, and also for poinding and sale, *Six* free Days from the date of the decree, if the party against whom it shall have been given was personally present when it was pronounced; but if he was not so present, poinding and sale shall only proceed after a charge of *Ten* free Days, by serving a copy of the complaint and decree on the party personally or at his dwelling-place; and if any decree shall not be enforced by poinding within a *Year* from the date thereof, or from a charge for payment given thereon, such decree shall not be enforced without a new charge duly given as aforesaid.

Arrestment.

14. Procurators, &c. not to appear or

And be it Enacted, That no Procurators, Solicitors, nor any persons practising the law, shall be allowed to appear or plead for any party without plead; nor Pleadings, &c. entered without leave of Court.

without leave of the Court, upon special cause shown; nor shall any of the pleadings be reduced to writing, or be entered upon any record, unless with leave of the Court first had and obtained, in consequence of any difficulty in point of law or special circumstances of any particular case: Provided always, That when the Court shall order any pleadings to be reduced to writing, every case in which such order shall be made shall thenceforth be conducted according to the ordinary forms and proceedings in civil causes and in prosecutions for statutory penalties, and shall be disposed of in all respects as if this Act had not been passed.

15.
Parties not appearing or making sufficient excuse, to be held confessed.

And be it Enacted, That any Defender who has been duly cited personally, or by *Two* citations at his dwelling-place, failing to appear personally, or by one of his family, or by such person as the Court shall allow, shall be held confessed, and the other party shall obtain decree against him; and in like manner, if the Pursuer or Prosecutor shall fail to appear personally, or by one of his family, or by such person as the Court shall allow, the Defender shall obtain decree of absolvitor, unless in either case a sufficient excuse for delay shall be stated; on which account, or on account of the absence of witnesses, or any other good reason, it shall at all times be competent for the Court to adjourn any case to the next or any other court day, and to ordain the parties and witnesses then to attend.

16.
Rehearing in cases of Decree in absence.

And be it Enacted, That where a decree has been pronounced in absence of a Defender, it shall be competent for him, upon consigning the sum decerned for in the hands of the Clerk, at any time before a charge is given, or in the event of a charge being given before implement of the decree has followed thereon, provided, in the latter case, the period from the date of the charge does not exceed *Three* Months, to obtain from the Clerk a warrant signed by him, sisting execution till the next court day, or till any subsequent court day to which the same may be adjourned, and containing authority for citing the other party, and witnesses and havers for both parties; and the Clerk shall be bound to certify to the Court on the next court day every such application for rehearing and sist granted; and such Warrant being duly served upon the other party personally, or by *Two* citations at his dwelling-place, in the manner provided in other cases by this Act, shall be an authority for rehearing the cause; and in like manner, where absolvitor has passed in absence of the Pursuer or Prosecutor, it shall be competent for him, at any time within *One* calendar Month thereafter, upon consigning in the hands of the Clerk the sum awarded by the Court in the decree of absolvitor as the expenses for the Defender and his witnesses, to obtain a Warrant, signed by the Clerk, for citing the Defender and witnesses for both parties; which Warrant being duly served upon the Defender personally, or by *Two* citations at his dwelling-place, dwelling-place, in the manner provided in other cases by this Act, shall be an authority for rehearing the cause, as hereby provided in the case of a rehearing at the instance of the Defender; the said sum of expenses awarded by the Court, and consigned as aforesaid, being in every case paid over to the Defender, unless the contrary shall be specially ordered by the Court; and all such warrants for rehearing shall be in force, and may be served by a Constable or Peace Officer of the county where they are issued, in any other county, without indorsation or other authority than this Act.

17. Books of Causes, &c. to be kept.

And be it Enacted, That the Clerk of the Peace shall keep a book, wherein shall be entered all causes conducted under the authority of this Act, setting forth the names and designations of the parties, and whether present or absent at the calling of the cause, the nature and amount of the claim and date of giving it in, the mode of citation, the several deliverances or interlocutors, and the final decree, with the date thereof; which book shall be signed each court-day by the Court, and the said entries by the Clerk shall be according to the Form in Schedule (F.) annexed to this Act, or with such addition as the Court shall appoint; and the Clerk shall also keep a book or books containing a register or registers of all indorsations of decrees and warrants issued in other counties, and of all warrants for arrestment on the dependence, and of all loosings of arrestment, and of all reports of poindings or sequestrations, and sales of goods and effects, which registers shall be open and patent, at office hours, to all concerned, on payment of the fee hereinafter mentioned; and the Clerk shall cause a copy of the roll of causes to be tried on each court-day to be exhibited to the public on a patent part of the Court-house at least *One* Hour before the time of meeting of such Court, and which shall continue there during the time the Court shall be sitting, and the Clerk or an Officer of Court shall audibly call the causes in such roll in their order.

18. Power to direct Payment by Instalments.

And be it Enacted, That the Court may direct the sum or sums found due to be paid by instalments weekly, monthly or quarterly, according to the circumstances of the party found liable, and under such conditions or qualifications as the Court shall think fit to annex.

19. Decrees may be enforced any other County.

And be it Enacted, That any decree obtained under this Act, may be enforced against the person or effects of any party in any other county, as well as in the county where the decree is issued: Provided always, That such decree, or an extract thereof, shall be first produced to and indorsed by the Clerk of the Peace of such other county, who is hereby required to make such indorsement, on payment of the fee hereinafter mentioned.

20. Appraisement and Sale of Effects.

And be it Enacted, That the sequestration, poinding and sale shall be carried into effect by a Constable or Peace Officer in a summary way, by getting the effects sequestrated or poinded duly appraised by *Two* persons, who may also be witnesses to the poinding or sequestration, and leaving an inventory or list thereof for the party whose effects are poinded or sequestrated, and carrying such effects either to the nearest market town or to the nearest village, and selling the same to the highest bidder by public roup, between the hours of *Eleven* Forenoon and *Three* Afternoon, at the *Cross* or such most public place, on previous notice of at least *Two* Hours by the Crier, but reserving to the Court, by such general regulation or special order in any particular case as the Court shall think fit, to appoint a different hour or place for the sale, or a longer or different kind of notice to be given of the time of selling; and in sequestrations or poindings, the overplus of the price, if there shall be any, after payment of the sums decerned for, and the expenses, if expenses are awarded, including what is allowed by this Act for sequestration or poinding and sale, shall be returned to the owner, or consigned with the Clerk of Court if the owner cannot be found; or if the effects are not sold, the same shall be delivered over at the appraised value to the creditor, to the amount of the sum decerned for, and expenses, if awarded, and the allowances for sequestration or poinding and sale; and a report of the proceedings in the sequestration or poinding and sale and proceeds, or of the delivery of the effects, shall in every case be made by the Officer to the Clerk within *Eight* Days thereafter, agreeably to the Form in Schedule (G.) annexed to this Act, or to the like effect, and where the Court shall order a sale of goods or effects arrested, the same course of proceeding shall be adopted as is above directed in the case of poinding and sale; and no Officer to whom the enforcement of decrees or warrants in cases falling under this Act may be committed, shall be liable to any penalty, fine or punishment for selling goods or effects, under authority of such decrees or warrants, by public auction, although such Officer may not be licensed as an auctioneer; any thing in any Act or Acts to the contrary notwithstanding; and if any person shall secrete or carry off or intromit with any poinded or sequestrated effects, in fraudem of the poinding creditors, or of the landlord's hypothec, such person shall be liable to summary punishment by imprisonment, as for contempt of Court, either at the instance of the private party, with or without concurrence of the Procurator Fiscal, or at the instance of the Procurator Fiscal, or proprio motu of the Court, besides being liable otherwise as accords of law.

21.
Actions for Damages by Riot, under 3 G. 4. c. 33, and for Recovery of Assessments, authorized by 9 G. 4. c. 39, may be determined by this Act.

And be it Enacted, That all actions of damages for compensation for loss or injury by the Act or Acts of any unlawful, riotous or tumultuous assembly in Scotland, or any person engaged in or making part thereof, authorized to be brought by an Act passed in the third year of the reign of his late Majesty King George the Fourth, where the sum concluded for does not exceed *Ten* Pounds sterling; as also all actions for recovery of assessments by virtue of an Act passed in the ninth year of his said late Majesty's reign, intituled, "An Act for the Preservation of the Salmon Fisheries in Scotland," may be heard and determined in the summary way provided by this Act, and this notwithstanding the amount of such assessments shall exceed *Ten* Pounds sterling.

22. Decree not subject to review, except as hereby provided.

And be it Enacted, That no decree given by any Justice of Peace Court in any cause or prosecution decided under the authority of this Act, shall be subject to reduction, advocation, suspension or appeal, or any other form of review or stay of execution, other than provided by this Act, either on account of any omission or irregularity or informality in the proceedings or on the merits, or on any ground or reason whatever.

23. Form of Review provided.

And be it Enacted, That it shall be competent to any person conceiving himself aggrieved by any decree given by any Justice of Peace Court, in any cause or prosecution raised under the authority of this Act, to bring the case by appeal before the next Circuit Court of Justiciary, or where there are no Circuit Courts, before the High Court of Justiciary at Edinburgh, in the manner and by and under the rules, limitations, conditions and restrictions contained in the before recited Act passed in the twentieth year of the reign of his Majesty King GEORGE the Second, for taking away and abolishing the heritable jurisdictions in Scotland: Provided always, That such appeal shall be competent only when founded on the ground of corruption, and malice or oppression on the part of the Justices, or on defect of jurisdiction of the Justices: And provided also, That such appeal shall be heard and determined in open Court, and it shall not be competent to produce, or found upon any document not produced to the Justices, when the case is heard, and to which a signature or initials of the Clerk of Court have not been then affixed, which he is only to do if required, nor to found upon nor to refer to the testimony of any witness not examined before the Justices, and whose name is not written by the Clerk when the case is heard upon the record copy of the summons, which he is only to do when specially required to that effect: And provided further, That no sist or stay of the process and decree, and no certificate of appeal shall be issued by the Clerk, except upon consignation of the whole sum, if any, decerned for by the decree and expenses, if any, and security found for the whole expenses which may be incurred and found due under the appeal.

24. Fees levied.

And be it Enacted, That the following and no other or higher fees or dues of consignation, shall be allowed to be taken for any matters done in any cause or prosecution raised under the authority of this Act:

CLERK'S FEES IN CAUSES UNDER THIS ACT:

Summons, including Precept of Arrestment, *One Shilling.*

Each copy for service, *Sixpence.*

Entering in Procedure Book, *Sixpence.*

Warrant to cite de novo, and re-entering, *Sixpence.*

Renewed Warrant to arrest on dependence, and entering in Book, *One Shilling.*

Loosing Arrestment, *One Shilling.*

Bond of Caution, *One Shilling and Sixpence.*

Second Diligence for compelling Witnesses or Havers to attend, *One Shilling.*

Decree, including Extract, if demanded, *One Shilling.*

Rehearing, *One Shilling and Sixpence.*

Indorsation of Decree or Warrant, and entering in Book, *One Shilling.*

Receiving Report of Sequestration, and entering in Book, and Appraisement, *One Shilling.*

Receiving Report of Sale under Sequestration and entering, *One Shilling.*

Receiving Report of Poinding and Sale, and entering, *One Shilling and Sixpence.*

Inspection of Book or Books of Indorsations and Reports, *Sixpence.*

OFFICER'S FEES, INCLUDING ASSISTANTS:

First Citation of a Party, or intimation of counter claim and execution, if citation given personally, *One Shilling.*

Ditto, ditto, if citation not given personally, *Sixpence.*

Second ditto, ditto, personally or not, *Sixpence.*

Citation of a Witness or Haver, *Sixpence.*

Charging on Decree and returning Execution of Charge, *One Shilling.*

Arrestment and returning Execution thereof, *Sixpence.*

Intimation of loosing Arrestment and Execution thereof, *Sixpence.*

Poinding or Sequestration and Inventory, *Two Shillings and Sixpence.*

Sale and Report, *Two Shillings and Sixpence.*

Officer's Travelling Expenses, for each complete Mile from the Court-house or the residence of the Officer employed, the distance travelled in returning after execution of the duty not to be reckoned, *Sixpence.*

Assistants, each, per Mile, in the same manner, *Four-pence.*

CRIER'S FEE.

For calling each Cause, *One Penny.*

And

25.
Table of Fees to be printed and hung up.

And be it Enacted, That an exact copy of the immediately preceding Section of this Act shall be printed on each summons or complaint, and on each service copy thereof; and shall also be at all times hung up in every such Clerk's Office and in every such Court-place during the holding of any such Small Debt Court; and any such Clerk from whose Office any summons or service copy thereof shall be issued, not having such copy of the said Section printed thereon, or at any time omitting to have such copy hung up in his Office, or in the said Court-place as aforesaid, or not causing the roll of causes each court day to be publicly exhibited, or not causing the number and names of the parties in such roll to be called in their order as aforesaid, shall be liable in a penalty not exceeding *Forty* Shillings, to be recovered at the instance of any person who shall prosecute for the same, and to be disposed of as the Court shall direct.

26.
Officers neglecting Duty to be fined.

And be it Enacted, That in all or any of the cases above mentioned, where any decree or warrant shall have been indorsed as aforesaid, the Constable or Peace Officers of the county where such decree or warrant has been originally issued, as well as of any county wherein the same is indorsed, are hereby authorized and required to obey and enforce such decree or warrant within such other county; and any Constable or Officer failing to report any sequestration or poinding and sale as above directed, or violating or neglecting any other duty entrusted to him under this Act, or wilfully acting contrary to any provision thereof, shall be liable in a penalty not exceeding *Forty* Shillings, to be recovered at the instance of any person aggrieved thereby, and to be disposed of as the Court shall direct, reserving always all further claim of damages otherwise competent against any such Officer, and without prejudice to the Court's lawful authority to remove and punish all Officers of such Court for misbehaviour or malversation in office.

27.
Privileged Persons not exempt.

And be it Enacted, That no person shall be exempt from the jurisdiction of the Justices, in any cause or prosecution raised under the authority of this Act on account of privilege, as being a member of the College of Justice.

28.
Expenses to be taxed.

And be it Enacted, That in all causes and prosecutions wherein the debt, demand or penalty shall not exceed the value of *Ten* Pounds sterling, exclusive of expenses and fees of extract, which shall in future be brought or carried on before any Court not according to the summary form herein provided, it shall be lawful for the Judge in such Court, notwithstanding, to allow no other or higher fees or expenses to be taken or paid than those above mentioned.

29.
Cases in which one Justice may transact business.

And be it Enacted, That notwithstanding the provision of this Act, which requires all causes and complaints under the same to be heard, tried and determined by two or more Justices of the Peace, nevertheless, in case no more than one Justice shall be present at the time and place appointed for a Court meeting, it shall be lawful and competent for the said Justice, being then and there present, to hold a Court for the purpose of calling the roll of causes, of pronouncing decrees in absence, receiving returns of the executions of citations, and granting warrants for citation de novo, granting warrant for sequestration for Rent as aforesaid, but for no other purposes; which decrees in absence so pronounced, and warrants de novo and warrants of sequestration issued, shall be equally valid and effectual as if they had been granted and issued by two or more Justices then and there present.

30.
Justices at Quarter Sessions to make Divisions of County or Stewartry into Districts for purposes of the Act.

And be it Enacted, That the Justices of the Peace for each county in that part of Great Britain called Scotland, shall have power at any meeting of the Quarter Sessions, to make suitable divisions of the county or stewartry into districts where not already done, or to alter the divisions already made, within which the Justices of the Peace shall meet at such stated times and places as the said Justices at their Quarter Sessions shall fix as most convenient, in order to carry the purposes of this Act into execution, and which meetings may be adjourned, if necessary, to any other lawful day or days, to be held at the same place; and of such divisions into districts, and of the stated times and places of meetings so to be appointed, or of the alterations of such divisions or stated meetings, where alterations are necessary, the Justices at their Quarter Sessions shall order due notice to be given to all concerned by advertisement at the church doors of every parish in the county or stewartry, at least *Two* Sundays previous to the first stated meetings so to be appointed or altered.

Notice to be given.

31.
Justices empowered to make Rules and Orders for furtherance of the Act.

And be it further Enacted, That for the better regulating the proceedings of the said Justices empowered to hear and determine the said causes, it shall and may be lawful to and for the Justices, at their Quarter Sessions, from time to time to make such rules and orders as they shall find to be necessary and most conducive for carrying into effect the provisions and purposes of this Act, such rules and orders not being inconsistent with any of the express enactments or conditions herein contained, or otherwise contrary to law; and the said rules and orders having been made by the said Justices at their Quarter Sessions, shall be in force and kept and observed by the said Justices empowered to hear and determine the said causes, and their clerks and officers, and the suitors before them, until the same shall be repealed or varied by the Justices at their said Quarter Sessions, or by the Lords of Session or Justiciary at Edinburgh, or by the Circuit Courts of Justiciary, on the application of any *Two* or more Justices of the Peace.

And

32. Meaning of certain Words in this Act determined and defined.

And be it Enacted, That in all cases in this Act or in any Act passed or to be passed affecting Scotland, or affecting the construction of this Act, the words "Court," "Justice of Peace Court," or "Justices of the Peace" or "Justices," shall be held to mean and include a Court of His Majesty's Justices of the Peace, or any two or more of them, or any one of them, in cases where one of them is legally authorized to act; that the word "County" shall include Stewartry; that the words "Clerk or "Clerk of Court" shall include Clerk of the Peace; and the words "Clerk," "Clerk of Court" or "Clerk of the Peace," shall include his Deputies; the word "Officer" shall include Constable or Peace Officer, or other Officer of the Justices or a Messenger at Arms; the word "Person" to extend to a Partnership, Body Politic, Corporate or Collegiate, as well as an individual; and the word Landlord to include any person having a right to exact rent, whether as owner, life-renter, or heritable creditor in possession, principal tenant or otherwise; and every word importing the singular number only shall extend and be applied to several persons or things as well as one person or thing; and every word importing the plural number shall extend and be applied to one person or thing as well as several persons or things; and every word importing the masculine gender only shall extend and be applied to a female as well as a male: Provided always, That those words and expressions occurring in this clause to which more than one meaning is attached, shall not have the different meanings given to them by this clause in those cases in which there is any thing in the subject or context repugnant to such construction.

33. Act may be repealed, &c

And be it Enacted, That this Act may be repealed, altered or amended by any Act or Acts to be passed during the present Session of Parliament.

SCHEDULES

To which the foregoing ACT refers.

SCHEDULE (A.)

No. 1.

Summons or Complaint in a Civil Cause.

The Justices of Peace of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained by C. D. [design him] that E. F. [design him], Defender, is owing the Complainer the sum of [here insert the origin of debt or ground of action,] which the said Defender refuses or delays to pay; and therefore the said Defender ought to be decerned and ordained to make payment thereof, with the legal interest, from and after the [here insert the date] to the Complainer, with expenses: Herefore it is our will, that on sight hereof ye lawfully summon the said Defender to compear before us, or any of us, in the Court-house, at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the Defender a copy of any Account pursued for, and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter, and in the meantime to arrest the security as accords of law. Given under the hand of the Clerk of Court, at the day of

J. P., Clerk.

No. 2.

Citation for Defender.

E. F., Defender, above designed, you are hereby summoned to appear and answer before the Justices, in the matter, and at the time and place, and under the certification set forth in the above-copy of the Summons or Complaint against you.

This Notice* served upon the day of by me,

J. T., Constable.

* If there is an Account mentioned in the Complaint, the Officer must serve a copy of it along with the copy of the Summons or Complaint, and add here, "with a copy of the Account."

No. 3.

Execution of Citation of Defender.

Upon the day of One thousand eight hundred and I duly summoned the above-designed E. F., Defendant, to appear and answer before the Justices of Peace, in the matter, and at the time and place, and under the certification above set forth. This I did by leaving a full copy of the above Summons or Complaint, with a citation thereto annexed,* for the said Defender [in his hands personally or otherwise, as the case may be.]

J. T., Constable.

* If there is an Account mentioned in the Complaint, the Officer must serve a copy of it along with the copy of the Summons or Complaint, and that being done, add here the words, "and a copy of the Account."

No. 4.

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No. 4.

EXECUTION of NOTICE of COUNTER CLAIM by DEFENDER against PURSUER.

UPON the day of I gave notice to C. D., Pursuer of the above Counter Account [or, Claim] intended to be pleaded against him by E. F., Defender in the Small Debt action to which the said Defender was summoned to appear before the Justices of Peace at upon the day of at of the clock. This I did by leaving a copy of the above Account [or, Notice of Claim, shortly explaining it] for the said Pursuer [in his hands personally, or otherwise as the case may be.]

J. T., Constable.

No. 5.

CITATION for WITNESSES.

M. N. [design him], you are hereby summoned to appear before the Justices of Peace of the shire of in the Court-house at upon the day of One thousand eight hundred and at of the clock, to bear witness for the [Pursuer or Defender, as the case may be] in the Summons or Complaint, at the instance of C. D. [design him], against E. F. [design him.]

This Notice, served on the day of by me,

J. T., Constable.

No. 6.

EXECUTION of CITATION of WITNESSES.

UPON the day of One thousand eight hundred and I duly summoned M. N., &c. [design them], to appear before the Justices of Peace of the shire of in the Court-house at upon the day of One thousand eight hundred and at of the clock, to bear witness for the in the Summons or Complaint at the instance of C. D. [design him], against E. F. [design him]. This I did by delivering a just copy of Citation, signed by me, to the said M. N. [personally, or otherwise, as the case may be.]

J. T., Constable.

No. 7.

DECREE for PURSUER in a CIVIL CAUSE.

AT the day of One thousand eight hundred and the Justices of Peace of the shire of find the within-designed Defender, liable to the also within-designed Pursuer, in the sum of with of expenses, and decern and ordain instant execution by arrestment, and also execution to pass hereon by poinding and sale after free days.

J. P., Clerk.

No. 8.

SUMMONS OF COMPLAINT for STATUTORY PENALTY.

Justices of Peace of the Shire of to Officers of Court, jointly and severally.

WHEREAS it is humbly complained by C. D., Procurator Fiscal of Court, [or, where a private party only, G. H. [designation], or, where a private party prosecutes with concurrence of the Procurator Fiscal, G. H., with concurrence of C. D., Procurator Fiscal of Court,] that E. F. [designation] Defender, has incurred the penalty of imposed by the Act of Parliament [mention the Act], the said Defender having [state the offence, specifying time and place]: Therefore the said Defender ought to be decerned and ordained to make payment of the said penalty, with expenses [state to whom, and in what proportions payable]: Herefore it is our will, that on sight hereof, ye lawfully summon the said Defender to compear before us or any of us, in the Court-house at upon the day of at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the same place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Clerk.

Concurs C. D., Procurator Fiscal.

[For Citation for Defender, and Execution thereof, and Citation for Witnesses, and Execution thereof, see Numbers 2, 3, 4 and 5 respectively.]

No. 9.

DECREE for PROSECUTOR in PROSECUTION for PENALTY.

AT the day of One thousand eight hundred and Justices of Peace of the shire of finds that the within-designed E. F., Defender, has incurred the penalty of as libelled, payable to [if there is a power to mitigate, and a mitigation, add, "which is hereby mitigated to the sum of "]; and also finds the said Defender liable in of expenses to the Complainer, and decerns and ordains instant execution by arrestment, and also execution by poinding and sale after free days.

J. P., Clerk.

No. 10.

DECREE of ABSOLVITOR, with EXPENSES.

[The following will answer either for Civil Causes or Prosecutions for Penalties.]

AT the day of One thousand eight hundred and the Justices of Peace of the shire of assoilzie the within-designed E. F., Defender, from the within complaint, and find the within-designed C. D., Pursuer, liable to him in the sum of of expenses; and decern and ordain instant execution by arrestment, and also execution to pass hereon by poinding and sale after free days.

J. P., Clerk.

No. 11.

No. 11.

CHARGE on DECREE.

E. F., above designed, you are hereby charged to implement the Decree, of which, and of the Complaint whereon the same proceeded, the above is a copy, within day from this date, under pain of poinding and sale, without further notice. This charge given by me, on the day of before these witnesses, O. P. and Q. R. [design them.]

J. T., Constable.

No. 12.

EXECUTION of CHARGE.

[To be on the same paper with the Complaint and Decree.]

ON the day of One thousand eight hundred and I duly charged E. F., above designed, to implement the above Decree within the time and under the pains therein expressed. This I did by delivering a just copy of the foregoing Complaint and Decree, and a Charge thereto annexed, subscribed by me, to the said E. F. [personally, or as the case may be], before the witnesses, O. P. and Q. R. [design them] hereto with me subscribing.

J. T., Constable.

O. P., Witness.
Q. R., Witness.

SCHEDULE (B.)

SUMMONS of SEQUESTRATION and SALE at the instance of a LANDLORD.

The Justices of Peace of the Shire of to Officers of Court, jointly and severally.

WHEREAS it is humbly complained by C. D., Pursuer [design him], that E. F., Defender [design him], is owing to the Pursuer the sum of being the Rent for [describe the premises possessed by him from to [if any partial payments have been made, let them be here stated], and which Rent [or, balance of Rent, as the case may be], the said Defender refuses or delays to pay: Therefore warrant ought forthwith to be granted to inventory, appraise, sequestrate, and if need be, secure the goods and effects upon and within the said premises; and decree ought to be pronounced decerning the Defender to make payment of the said Rent, [or, balance of Rent, as the case may be], to the Pursuer, with expenses; and warrant ought also to be granted to sell the goods and effects sequestrated in payment of said Rent [or, balance of Rent, as the case may be] and expenses: Herefore it is our will, that on sight hereof ye lawfully summon the said Defender to compear before us or any of us, within the Court-house of upon the day of at of the clock to answer at the Pursuer's instance in the said matter, with certification, in case of failure, of being held as confessed, and decree and warrant pronounced as craved; and further our will is, that you forthwith inventory, sequestrate, and if need be, secure the goods and effects upon or within the said premises until the further orders of Court, or until the said Defender shall make payment to the Pursuer of the amount of the Rents pursued for, with the expenses, or shall consign in the hands of the Clerk of Court the amount of the rent pursued for, with *Two* Pounds sterling to cover the expenses; in which case Warrant is hereby granted to remove the sequestration; and that ye cite witnesses and havers for both parties to compear at said place and date to give evidence in said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Clerk.

[After hearing the cause, the Decree and procedure in the Sequestration and Sale will be similar to the Forms in ordinary causes; the words "Sequestration" and "Sequestrated" being introduced when necessary instead of "Poinding" and "Poinded."]

SCHEDULE (C.)

ARRESTMENT on the DEPENDENCE of an ACTION.

BY virtue of a Warrant of the said Justices of Peace of the Shire of given under the hand of the Clerk of Court at on the day of for arrestment on the dependence of an action raised before the said Justices, at the instance of C. D. [design him], Complainant, against E. F. [design him], Defender, I hereby fence and arrest in the hands of you, K. L. [design him], all sums of money owing by you to the said Defender, or to any other person, for his use and behoof, and all goods and effects in your custody belonging to the said Defender, [or in the case of ships of maritime subjects say, " I hereby fence and arrest the ship M. of N. presently lying in the harbour of O., with her boats, furniture and apparelling, or other maritime subjects"], and that to an amount or extent not exceeding the value of *Ten* Pounds sterling, all to remain under sure fence and arrestment at the Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I do on the day of before these witnesses, O. P. and Q. R. [design them], by delivery of a copy of this Execution to you [personally, or as the case may be.]

J. T., Constable.

EXECUTION of ARRESTMENT on the DEPENDENCE of an ACTION.

[To be on the same paper with the Summons or other Warrant of Arrestment.]

UPON the day of One thousand eight hundred and betwixt the hours of and by virtue of the foregoing Warrant of Arrestment, I lawfully fenced and arrested in the hands of K. L. [design him], all sums of money owing by him to the foresaid E. F., Defender, or to any other person, for his use and behoof, and all goods and effects in the custody of the said Arrestee, belonging to the said Defender [or, in case of ships or maritime subjects as before], and that to an amount or extent not exceeding the value of *Ten* Pounds sterling, all to remain under sure fence and arrestment at the foresaid Complainer's instance, until due consignation be made, or until sufficient caution be found as accords of law. This I did by delivering a just copy of arrestment, subscribed by me, to the said Arrestee personally [or, as the case may be], before these witnesses, O. P. and Q. R. [design them], hereto with me subscribing.

J. T., Constable.

O. P., Witness.
Q. R., Witneess.

BOND or ENACTMENT of CAUTION for LOOSING ARRESTMENT.

AT on day of One thousand eight hundred and compeared G. H. [design him], who hereby judicially binds himself, his heirs, executors and successors, as cautioners acted in the Justice of Peace Court Books of the shire of for E. F. [design him], Common Debtor, against whom arrestment was used at the instance of C. D. [design him], in the hands of K. L. [design him], on the day of in virtue of [describe the warrant], dated the day of that the sums of money, goods and effects owing or belonging to the said Common Debtor, arrested as aforesaid, shall be made forthcoming as accords of law. G. H.

WARRANT for LOOSING ARRESTMENT used on the DEPENDENCE of an ACTION.

WHEREAS arrestment was used on the dependence of an action, at the instance of C. D. [design him], against E. F. [design him], in the hands of K. L. [design him, or, as the case may be], on the day of by virtue of a Warrant of the Justices of Peace of the shire of given under the hand of the Clerk of Court at the day of : And whereas the said E. F. has now made sufficient consignation in the hand of the Clerk of Court [or, if caution has been found, say, "has found sufficient caution acted in the Justice of Peace Court Books of by G. H. [design him], his Cautioner," here state the nature of the caution], in order to the loosing of the said Arrestment, Warrant for loosing the said Arrestment is hereby granted accordingly. Given under the hand of the Clerk of Court at the day of J. P., Clerk.

INTIMATION of LOOSING ARRESTMENT.

[To be on the same paper with a Copy of the foregoing Warrant.]

K. L. [design him]. Take notice, That by virtue of the Warrant, whereof the above is a copy, the Arrestment on the dependence of the action above mentioned, used in your hands at the instance of the foresaid C. D. against the foresaid E. F. is loosed and taken off. This Notice served on the day of by me,

J. T., Constable.

EXECUTION of INTIMATION of LOOSING ARRESTMENT.

[To be on the same paper with the original Warrant for loosing the Arrestment.]

UPON the day of One thousand eight hundred and I duly intimated the above Warrant to K. L. [design him], Arrestee. This I did by leaving a full copy thereof, and intimation thereon, subscribed by me, for him, [in his hands personally, or as the case may be].

J. T., Constable.

SCHEDULE (D.)

SUMMONS or COMPLAINT in CASES of FORTHCOMING.

The Justices of Peace of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly complained by C. D. [designation] upon and against K. L. [designation], Arrestee, and E. F. [designation] Common Debtor, that the said Common Debtor is owing the Complainer the sum of contained in [describe shortly the decreet, or Bill or bond, &c. by which the debt is constituted]; and that the Complainer, on the day of years, in virtue of a warrant by dated the day of arrested in the hands of the said Arrestee [here insert the terms of the arrestment used], which ought to be made forthcoming to the Complainer: Therefore the said Arrestee, and the said Common Debtor for his interest ought to be decerned and ordained to make forthcoming, pay and deliver to the Complainer the money, goods and effects arrested as aforesaid, or so much thereof as will satisfy and pay the said sum of owing to the Complainer as aforesaid: Herefore it is our will, that on the sight hereof ye lawfully summon the said Arrestee and the said Common Debtor for his interest, to compear before us, or any of us, in the Court-house at upon the day of years, at of the clock, to answer at the Complainer's instance in the said matter, with certification, in case of failure, of being held as confessed; and that ye cite witnesses and havers for both parties to compear at the said place and date, to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of years.

J. P., Clerk.

[The Citations and Executions, and the Decree for the Defender, with Expenses, may be the same as in Schedule (A.)]

DECREE for the PURSUER in CASES of FORTHCOMING.

AT the day of One thousand eight hundred and the Justices of Peace for the shire of decern and ordain the within-designed Arrestee, to make forthcoming, pay and deliver to the also within-designed Pursuer [if the Arrestee has money arrested in his hands, the rest of the Judgment will be the same as in ordinary cases; if there are goods and effects to be made forthcoming, the rest of the Judgment will be as follows] the arrested goods and effects following; videlicet, and grant warrant to sell the same, or as much thereof as will satisfy the sum of and of expenses of process and the expense of sale; and failing the said Arrestee making forthcoming and delivering the said goods and effects within then make payment to the said Pursuer of the said sum of for recovery of which sums, the said period being elapsed without forthcoming and delivery of the said goods and effects, ordain instant execution by arrestment, and also execution to pass hereon by poinding and sale, after free days.

J. P., Clerk.

SCHEDULE (E.)

SUMMONS of MULTIPLE-POINDING.

The Justices of the Peace of the Shire of to
Officers of Court, jointly and severally.

WHEREAS it is humbly shown by A. B., Pursuer [design him], that he is holder of [here state the sum or fund in medio, and if necessary, refer to the account thereof produced], belonging to E. F. Common Debtor [design him], which fund the Pursuer is ready to pay [or, deliver] to the said Common Debtor, or to whomsoever shall be found to have best right thereto; but he is distressed by claims being made thereon by the persons following; videlicet [here state the name and designations of all the claimants so far as known to the holder or raiser of the action]: Wherefore the said Pursuer ought to be found liable only in once and single payment [or, delivery] of the said fund to whomsoever of the said parties or others interested shall be found by us to have best right thereto [or, in the meantime consignation ought to be ordered of the fund in medio], deducting the Pursuer's expenses, and decree ought to be pronounced accordingly, and all other parties ought to be prohibited from molesting the Pursuer thereanent in all time coming: Herefore it is our will, that on sight hereof ye lawfully summon the said Common Debtor and the said Claimants [and, in case of the action being raised by a Claimant in name of the holder, it will be necessary also to summon the nominal Pursuer] to compear before us, or any of us, in the Court-house of upon the day

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day of at of the clock, to attend to their several interests in the said matter, with certification, in case of failure, of being held as confessed; requiring you also to deliver to the said Common Debtor a copy of any account produced with the summons, and that ye cite witnesses and havers for all parties to compear at the said place and date to give evidence in the said matter. Given under the hand of the Clerk of Court, at the day of

J. P., Clerk.

[The Citations, Procedure and Decree to be as nearly as may be in the forms in other causes, and warrant to sell the subjects forming the fund in medio, to be granted and carried into effect in the ordinary form.]

FORM of CLAIM in MULTIPLE-POINDING.

I, A. B. [design him], hereby claim to be preferred on the fund in the Multiple-poinding raised in the name of [mention the Raiser] against [mention the Defender] for [state the claim] of principal due to me by [here state generally the ground of debts, whether by bond, bill, account, &c. as the case may be], with interest from with expenses.

A. B.

FORM of INTERLOCUTOR of PREFERENCE.

PREFERS [here design him], Claimant for [here specify the sum.]

[To be signed by the Judge.]

[The Citations and Procedure to be as nearly as may be in the Forms in other causes, and warrant to sell the subjects forming the fund in medio, to be granted and carried into effect in the ordinary form.]

SCHEDULE (F.)

No.	Dates of Complaints.	Pursuers.	Defenders.	Sums.	How due.	How cited.	By what Officer.	Interlocutors and Decrees.

N. B.—After the name of each Pursuer and Defender, let the letter P. or A. be added, in order to mark whether the Party was present or absent when the cause was called; let Expenses be also entered under the head "Interlocutors."

SCHEDULE (G.)

REPORT of SEQUESTRATION [or, POINDING and SALE, to be varied according to circumstances.]

[Report of the Sequestration or Poinding and Sale, at the instance of C. D. [design him], against E. F. [design him.]

Lots.	Effects.	Appraised at			Sold at		
		£.	s.	d.	£.	s.	d.
1.	An eight-day Clock - - - - -	4	–	–	4	10	–
2.	Six Chairs, at 6s. - - - - -	1	16	–	1	18	–
3.	One Table - - - - - -	–	8	–	–	8	–
4.	One Chest of Drawers - - - -	1	12	–	1	12	–
		£. 7	16	–	8	8	–

UPON the day of One thousand eight hundred and between the hours of and by virtue of a Decree of the Justices of Peace of given under the hand of the Clerk of Court at on the day of at the instance of C. D. above designed, against E. F. above designed, for the payment of the sums of I passed with the Witnesses and Appraisers after named and designed to and then and there, after demanding payment of the sums contained in said Decree past due, and payment not being made, I poinded the effects above enumerated belonging to the said Debtor; and after making an inventory or list thereof, and getting the same duly appraised, on oath, at the several values respectively above specified in the first column, and amounting in all to [here insert the amount in words], and leaving a copy of such Inventory or List and Appraisement with the said Debtor personally [or as the case may be] I carried the said effects to the of [or as the case may be], and there, betwixt the hours of and and after public notice of at least hours, I sold the said effects by public roup, to the highest bidder, at the price above specified in the second column, for each lot respectively,* and amounting in all to [here insert the amount in words]. These things were so done before and with O. P. and Q. R. [design them], Witnesses and Appraisers in the premises, hereto with me subscribing.

J. T., Constable.

O. P., Witness and Appraiser.
Q. R., Witness and Appraiser.

Reported to the Clerk of the Peace of the shire of at the day of by me,

J. T., Constable.

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* If the effects are not sold, the tenor of the report must be altered according to the state of the fact; for instance, "I exposed the said goods and effects to public sale, but no person having offered the appraised value, therefore I declared the same to belong to the said C. D. at the said respective appraised values, in payment to that amount of the sums in said Decree." In case the goods poinded, or part of them, shall sell for more than the sums in the Decree, and expenses of poinding and sale, say, "I sold part of the said effects, viz. Lots 1, 2 and 3, by public roup, to the highest bidder, at the prices above specified in the second column, for each of said lots respectively, and amounting in all to [here insert the amount in words], and I returned to the said debtor the sum of being the overplus of the price after payment of the sums decerned for past due, and the sum of being the expenses of poinding and sale, conform to the Act of Parliament, and I also returned to the said Debtor the effects specified in the other lots above enumerated."

Justices of Peace Courts
(Scotland.)

A

BILL

For the more effectual Recovery of Small Debts in the Justice of Peace Courts in Scotland.

(Prepared and brought in by
Mr. Dunlop, Mr. Stewart Mackenzie and
Mr. Oswald.)

Ordered, by The House of Commons, *to be Printed,*
11 *July* 1836.

428.

A

BILL

To enable Persons to recover Debts contracted for Spirituous Liquors.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS by an Act passed in the twenty-fourth year of the reign of his Majesty King GEORGE the Second, intituled, "An Act for granting to his Majesty an additional Duty upon Spirituous Liquors, and upon Licenses for retailing the same, and for repealing the Act of the Twentieth Year of his Majesty's Reign, intituled, 'An Act for granting a Duty to his Majesty, to be paid by Distillers upon Licenses to be taken out by them for retailing Spirituous Liquors, and for the more effectually restraining the retailing of distilled Spirituous Liquors, and for allowing a drawback upon the exportation of British made Spirits, and that the Parish of Saint Mary-le-bone, in the County of Middlesex, shall be under the inspection of the Head Office of Excise,'" it was, amongst other things, enacted, that no person or persons whatsoever should be entitled unto or maintain any cause, action or suit for, or recover, either in law or equity, any sum or sums of money, debt or demands whatsoever, for or on account of any Spirituous Liquors, unless such debt should have really been and bonâ fide contracted at one time to the amount of Twenty Shillings or upwards, nor should any particular article or item in any account or demand for distilled Spirituous Liquors be allowed or maintained where the Liquors delivered at one time, and mentioned in such article or item, should not amount to the full value of Twenty Shillings at the least, and that without fraud or covin, and where no part of the Liquors so sold or delivered should have been returned, or agreed to be returned, directly or indirectly; and that in case any Retailers of Spirituous Liquors, with or without a License, should take or receive any pawn or pledge

from

from any person or persons whatsoever by way of security for the payment of any sum or sums of money owing by such person or persons for such Spirituous Liquors or strong waters, every such person or persons offending herein should forfeit and lose the sum of Forty Shillings for each and every pawn or pledge so taken in or received by him or them, to be levied and recovered by warrant under the hand and seal of one Justice of the Peace where the offence is committed, and that one moiety thereof should be to the use of the poor of the parish where such offence is committed, and the other moiety to the informer or informers; and the person or persons to whom any such pawn or pledge should belong should have the same remedy for recovering such pawn, or the value thereof, as if it had never been pledged:

And whereas by another Act passed in the sixth year of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act to alter and amend an Act passed in the Thirty-ninth and Fortieth Years of King GEORGE the Third for the recovery of Small Debts in Scotland," it was, amongst other things, enacted and provided, that such Act, and the provisions therein contained for the recovery of Debts, should not extend to any debt or demand for or on account of Spirituous Liquors:

And whereas it is expedient to repeal the said enactments and provisions of the said recited Acts which prevent the recovery of Debts contracted for Spirituous Liquors;

Repeal of Provisions of Acts 24 Geo. 2, and 6 Geo. 4, respecting Recovery of Debts contracted for Spirituous Liquors.

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the said recited enactments and provisions of the said Acts of the twenty-fourth year of the reign of his Majesty King GEORGE the Second, and of the sixth year of the reign of his Majesty King GEORGE the Fourth shall be and the same are hereby Repealed; and from and after the *passing of this Act* it shall be lawful for all and every persons and person duly authorized to sell Spirituous Liquors by Retail, to sue for and recover any debts contracted with them, him or her by any person or persons for the sale or delivery of any Spirituous Liquors, in like manner as they, he or she may by law do for any other goods sold or delivered, in any court competent to the trial of any such cause or plaint.

Spirituous Liquors Sale.

A

BILL

To enable Persons to recover Debts contracted for Spirituous Liquors.

(*Prepared and brought in by*
Mr. Gillon and Mr. Wallace.)

Ordered, by The House of Commons, *to be Printed,*
2 *May* 1836.

221.

2 *May* 1836.—6 WILL. IV.

A

BILL

To enable Persons holding Licenses to sell Beer, Spirits, and other Exciseable Liquors in Scotland, to obtain a Renewal of their Licenses from the Excise.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS an Act was passed in the sixth year of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act to repeal several Duties payable on Excise Licenses in Great Britain and Ireland, and to impose other Duties in lieu thereof, and to amend the Law for granting Excise Licenses:"

And whereas another Act was passed in the ninth year of the reign of his late Majesty King GEORGE the Fourth, intituled, "An Act to regulate the granting of Certificates by Justices of the Peace, and Magistrates authorizing Persons to keep common Inns, Ale-houses and Victualling-houses in Scotland, in which Ale, Beer, Spirits, Wine, and other exciseable Liquors may be sold by retail under Excise Licenses, and for the better Regulation of such Houses, and for the prevention of such Houses being kept without such Certificates:"

And whereas it is expedient to alter and amend certain provisions contained in the said recited Acts;

BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and

1.
Regulations as to renewal of License.

by the Authority of the same, THAT from and after the *passing of this Act*, every person who, under the authority of the said recited Acts, shall have obtained any Certificate, and upon such Certificate shall have taken out from the Excise a License enabling such person to retail Ale, Beer, Spirits, or other exciseable liquors, and every person who shall hereafter, under the authority of the said recited Acts, or of this Act, obtain any Certificate enabling such person to apply for a License to retail Ale and Beer only, or to retail also Spirits and other exciseable liquors, and shall have applied for and obtained such License or Licenses, shall be entitled to require, and it shall be lawful for the proper Officers of Excise authorized and empowered to grant Licenses, in each and every year hereafter, on the application of such person to renew his License or Licenses, to grant and deliver to such person a License or Licenses authorizing such person to retail Ale and Beer only, or to retail also Spirits or other exciseable liquors, as the case may be, for the ensuing year, without such person being required or obliged to obtain any fresh annual Certificate under the said Act of the ninth year of his said late Majesty's reign, from the Justices of Peace or Magistrates of any Royal Burghs, unless a written intimation shall have been transmitted to such Officers of Excise in terms of the said recited Act of the ninth year of the reign of his Majesty King GEORGE the Fourth, of such person having been convicted of any offence in breach of the conditions and terms of their, his or her Certificate, by which conviction such certificate has thereupon been adjudged null and void, or unless such person shall have changed the place where he or she shall have carried on business in the previous year: Provided always, That where any License shall have during the currency thereof been transferred to any person not the original holder of such License, such person shall not be entitled under the provisions of this Act to obtain from the Excise a renewal of the same without having obtained a Certificate from the Justices of the Peace or Magistrates in terms of the said recited Act of the ninth year of the reign of King GEORGE the Fourth, or of this Act.

2.
License to be granted for sale of Ale and Beer only, unless otherwise expressed in Certificate.

And be it Enacted, That in all Certificates to be hereafter granted by His Majesty's Justices of the Peace, or the Magistrates of any Royal Burgh in Scotland, to enable any person to obtain a License from the Excise to retail Ale or Beer, or other exciseable liquors, it shall be lawful for the Justices of Peace or Magistrates granting the same, to grant the same for the sale of Ale and Beer only, and not to allow the obtaining a License for the sale of Spirits and other exciseable liquors; and it shall be specified whether such Certificates shall or shall not entitle such person or persons to obtain from the proper Officers of Excise a License to retail Spirits and other exciseable liquors as well as a License for the retail of Ale and

Beer only, according to the form in the Schedule to this Act annexed; and the Officers of Excise shall not grant any License, not being a renewed License, to any person to retail Spirits or other exciseable liquors, unless the Certificate produced by such person shall specify in terms of this Act that a License for the retail of Spirits and other exciseable liquors is also to be granted; any thing in the said recited Acts to the contrary thereof in anywise notwithstanding.

3. On application for License, Party to specify whether he requires Certificate for Ale or Beer only, or for Spirits.

And be it Enacted, That in the written or printed application directed to be lodged with the Clerk of the Peace or Magistrates in terms of the before-recited Act of the ninth year of the reign of King GEORGE the Fourth, the applicant shall set forth, in addition to the matters directed to be therein set forth, whether such applicant desires a Certificate for the sale of Ale and Beer only, or for the sale also of Spirits and other exciseable liquors.

4. Register to state whether Certificate shall entitle holder to sell Ale and Beer only.

And be it Enacted, That the Book or Register directed to be kept by the Clerk of the Peace or Magistrates in terms of the said recited Act of the ninth year of the reign of King GEORGE the Fourth, and the List therein directed to be by him or them transmitted to the proper Officer of Excise, shall contain an additional column in which it shall be specified whether the Certificate shall entitle the holder to sell Ale and Beer only, or shall also entitle him or her to sell Spirits and other exciseable liquors.

5. Act not to extend to England or Ireland.

And be it Enacted, That none of the provisions of this Act shall extend to England or Ireland.

SCHEDULE to which this ACT refers.

FORM OF CERTIFICATE.

AT a General Meeting for granting Publicans' Certificates, held by His Majesty's Justices of the Peace acting in and for the County [or, of the Magistrates of the Royal Burgh, as the case may be], holden at   within the said County [or, Burgh], on the   day of   in the year One thousand eight hundred and   for the purpose of authorizing persons to keep common Inns, Alehouses and Victualling-houses, His Majesty's Justices of the Peace acting in and for the said County [or, the Magistrates of the Burgh] assembled at the said Meeting, did authorize and empower A. L., now dwelling at   in the Parish of   and County [or, Burgh] aforesaid, to keep a common Inn, Alehouse or Victualling-house, for the sale in the said house, but not elsewhere, of victuals, and all such exciseable liquors as the said A. L. shall be licensed and empowered to sell under the authority and permission of any Excise License to him [or, her] in that behalf granted [or, of Ale and Beer only, as the case may be], on the terms and conditions following; that is to say, that the said A. L. do not fraudulently adulterate the Bread and other victuals, Beer, Ale and liquors sold by him, or sell the same, knowing them to have been fraudulently adulterated, and do not use in selling the same any weights or measures which are not of the legal standard, and do not knowingly permit any breach of the peace or riotous or disorderly conduct within the said house, offices or premises, and do not knowingly permit or suffer men or women of notoriously bad fame, or dissolute girls and boys to assemble and meet therein, and do not permit or suffer any unlawful games therein, whereby the lieges may be cozened and cheated, and do not keep open house, or permit or suffer any drinking or tippling in any part of the premises thereunto belonging, during the hours of Divine Service on Sundays, or other days set aside for public worship by lawful authority, nor keep the same open at unseasonable hours, but do maintain good order and rule therein.

The above Certificate is made out according to the deliverance in the Book or Register appointed to be kept in terms of the Act of Parliament.

C. D., Clerk.

Spirit Licenses (Scotland.)

A

BILL

To enable Persons holding Licenses to sell Beer, Spirits, and other Exciseable Liquors in Scotland, to obtain a Renewal of their Licenses from the Excise.

(*Prepared and brought in by*
Mr. Gillon and Mr. Wallace.)

Ordered, by The House of Commons, *to be Printed,*
2 *May* 1836.

222.

9 *February* 1836.—6 Will. IV.

A

BILL

To exclude the Borough of Stafford, in the County of Stafford, from sending Burgesses to serve in Parliament.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS notorious and systematic Bribery and Corruption have been proved to have long prevailed in the Elections for Members to serve in Parliament for the Borough of Stafford;

Stafford to cease to return Members.

BE it therefore Enacted, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT the Borough of Stafford, in the County of Stafford, shall, from and after the *passing of this Act*, cease to elect and return any Burgess or Burgesses to serve in the High Court of Parliament.

Stafford Disfranchisement.

A

B I L L

To exclude the Borough of Stafford, in the County of Stafford, from sending Burgesses to serve in Parliament.

(*Prepared and brought in by*
Mr. Divett and Lord Robert Grosvenor.)

Ordered, by The House of Commons, *to be Printed,*
9 *February* 1836.

11.

A

BILL

To consolidate and amend the Laws relating to the Stamp Duties.

[Note.—The Words printed in *Italics* are proposed to be inserted, in the Committee.]

Preamble.

WHEREAS it is expedient to consolidate and amend the provisions of several Acts of Parliament relating to the Stamp Duties, and to the Collection and Management of the Stamp Revenue in Great Britain and Ireland respectively; **Be it therefore Enacted**, by The KING's most Excellent MAJESTY, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the commencement of this Act, in lieu of all former Stamp Duties, Allowances and Drawbacks now payable in Great Britain and Ireland respectively, upon or in respect of the several deeds, instruments, matters and things mentioned or described in the Schedule marked (A.) to this Act annexed, there shall be raised, levied, collected and paid in Great Britain, unto and for the use of His Majesty, His heirs and successors, for and in respect of the several deeds, instruments, matters and things mentioned or described in the said Schedule (A.) (subject to the exemptions in the said Schedule specified and set forth), the several Duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in the column intituled "Great Britain" of the said Schedule (A.); and that there shall be raised, levied, collected and paid in Ireland, unto and for the use of His Majesty, His heirs and successors, for and in respect of the several deeds, instruments, matters and things mentioned or described in the said Schedule (A.), (subject to the exemptions in the said Schedule specified and set forth), the several

1. Duties in Schedule (A.) to be levied, and the allowances therein described to be made in Great Britain and Ireland respectively, in lieu of former Duties.

Duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in the column intituled "Ireland" of the said Schedule; and that there shall be allowed and paid in Great Britain and Ireland respectively, for and in respect of the several articles, matters and things inserted and described in the said Schedule the several allowances or sums of money and drawbacks specified and set forth under the several head or titles of "Allowances" and "Drawbacks" respectively in the said Schedule; and that the said Schedule, and every clause, regulation, matter and thing therein contained with respect to the said Duties, and the deeds, instruments, matters and things charged therewith, and with respect to the said allowances or sums of money and drawbacks, shall be deemed and taken to be part of this Act; and the several duties, allowances and drawbacks, by this Act made payable, shall be under the care and management of the Commissioners of Stamps and Taxes for the time being, and the said Duties shall be denominated and be deemed to be "Stamp Duties;" and all monies to arise therefrom, and from any other Stamp Duties which now are or hereafter shall be placed under the care of the said Commissioners, and which shall be paid into the receipt of His Majesty's Exchequer at Westminster or Dublin respectively, shall be carried to and made part of the Consolidated Fund of the United Kingdom of Great Britain and Ireland: Provided always, That it shall be lawful for His Majesty, or for the Lords Commissioners of His Majesty's Treasury, out of the Duties arising by any Act relating to Stamp Duties, to cause such sums of money to be expended and paid from time to time for salaries or other incidental charges as shall be necessary in and for the collecting and managing of all such Duties.

Duties shall be under management of Commissioners of Stamps and Taxes, and be carried to the Consolidated Fund.

Salaries and Charges incidental to levying, &c. Stamp Duties to be paid thereout.

2.
Returns of Duty overpaid.

And be it Enacted, That in case any Stamp Duty granted by this or any former Act, shall have been or shall be overpaid, or in case it shall appear or be judicially established that any such Duty has been or shall have been charged or paid in error or mistake, or under any erroneous construction of the law, it shall not be lawful to return such overcharge or payment, or the Duty so paid in mistake or error, after the expiration of *Three Years* from the time of such payment.

3.
Appointment of Commissioners and Officers of Stamps.

And be it Enacted, That it shall be lawful for His Majesty, from time to time to appoint under the great seal of the United Kingdom, such persons as he shall think fit to be Commissioners of Stamps and Taxes, who shall respectively be and remain such Commissioners during His Majesty's pleasure; and with the consent and approbation of the Lords Commissioners of His Majesty's Treasury, it shall be lawful for the said Commissioners of Stamps and Taxes, under their hands and seals, to appoint such officers under them for the

the collection and management of the Stamp Duties in and throughout the United Kingdom as they shall from time to time think proper; and every Commissioner of Stamps and Taxes, and every other officer to be hereafter appointed as aforesaid, before he shall proceed to the execution of his office, shall make and subscribe the following Declaration; (that is to say)

Declaration to be subscribed by Commissioners and all Officers.

> "I, A. B., do declare, That I will, during my continuance in the office of   faithfully execute the trust committed to me therein without fraud or concealment, and that I will, from time to time, true account make of all such acts as I shall do therein, and deliver the same in manner required by law, and that I will not take from any Person for the execution or performance of the said office, or the business relating thereto, any fee, reward or profit, other than such as shall be paid and allowed to me by or on behalf of His Majesty.

And which declaration shall be administered to every such Commissioner of Stamps and Taxes by any two or more of the same Commissioners; and it shall be lawful for any one or more of the said Commissioners of Stamps and Taxes to administer such declaration to every officer of Stamp Duties; and it shall also be lawful for any Justice of the Peace within his proper jurisdiction, in any part of the United Kingdom, to administer such declaration to any such officer whenever such officer may require such Justice so to do; and such Justice shall, without fee or reward, sign and give to the party making such declaration a certificate of such declaration having been so made before him.

4.
Powers of existing Commissioners and Officers continued until revoked.

Provided always, and be it Enacted, That the persons respectively being at the time of the commencement of this Act Commissioners of Stamps and Taxes, shall, without any further commission or other authority than this Act, be and remain and continue to be Commissioners of Stamps and Taxes; and that the said Commissioners of Stamps and Taxes, and all other officers of Stamp Duties, who shall have been appointed or employed at any time before, and shall hold and exercise their respective offices at the time of the commencement of this Act, shall continue to hold and exercise their said respective offices in like manner, with the same powers and authorities, and subject to such restrictions and limitations as if such Commissioners or Officers had been or were respectively appointed under this Act; and that every such existing Commissioner, and every Commissioner and other officer to be appointed during His Majesty's pleasure under the authority of this Act, shall continue to hold and exercise his office until he shall die or shall resign such office, or shall be removed therefrom by His Majesty; and every other existing officer and every other officer to be appointed or employed under the authority of this Act, shall continue to hold and exercise his office and employment until he shall die or resign such office, or shall be removed therefrom by the Commissioners of Stamps and Taxes, with the consent and approbation of the Lords Commissioners of His Majesty's Treasury; and that all bonds and securities to His Majesty or to the Commissioners of Stamps for the United Kingdom, or to the Commissioners of Stamps for Great Britain or Ireland respectively, or to the Commissioners of Stamps and Taxes, or to any officer or person in their or any of their employ, which shall have been given at any time before the commencement of this Act by any officer, or other person, and their sureties respectively, for securing the payment of any duties under the management of the said Commissioners, or any of them, or for the due accounting for such duties, or for the good conduct of any such officer or person, or for any other purpose whatever relating to the said duties, or any of them, shall remain and continue in full force and effect, and shall be as valid and available for all purposes, as the same would have been if this Act had not been passed.

Bonds and Securities to remain in force.

5.
Three Commissioners empowered to act.

Powers to be exercised by the Lord High Treasurer.

Commissioners, with consent of Treasury, may delegate powers required to be executed by them in Ireland and Scotland.

And be it Enacted, That in all cases in which it is not or shall not be otherwise expressly directed or provided, every right, power and authority which from time to time is or shall be vested in the said Commissioners of Stamps and Taxes, may be used and exercised by any three or more of the said Commissioners, as fully and effectually to all intents and purposes, as the same could be used or exercised by all the said Commissioners for the time being; and that where by any Act relating to Stamp Duties any matter or thing is directed or authorized to be done, by or under the authority of the Lords Commissioners of His Majesty's Treasury, every such matter or thing may be lawfully done by or under the authority of the Lord High Treasurer, or by or under the authority of any three or more of the said Lords Commissoners for the time being: Provided always, That in all cases where any matter or thing is or shall be required by any Act relating to Stamp Duties to be done by the Commissioners of Stamps and Taxes, or by any one or more of them, and such matter or thing shall be required to be done in Ireland or Scotland respectively, it shall be lawful for the said Commissioners under the authority in writing of the Lords Commissioners of His Majesty's Treasury, and subject to such regulations and provisions as such Lords Commissioners shall from time to time direct, to delegate to any one of the said Commissioners of Stamps and Taxes, or to any officer of Stamp Duties or other Person, by any writing under the hands of the said Commissioners of Stamps and Taxes, all or any of the powers which by any Act relating to Stamp Duties are or shall be vested in the said Commissioners with respect to the collection or control of the Stamp Duties arising in Ireland or Scotland respectively, or in anywise relating thereto, and to direct such Commissioner, Officer or other Person to do and execute in Ireland or Scotland respectively, all and whatever the said Commissioners of Stamps and Taxes might themselves do and execute in pursuance of any Act relating to Stamp Duties; and all matters and things whatever which shall be done by any and every such Commissioner, Officer or other Person in pursuance of such delegation or direction, shall be as effectual to all intents and purposes as if the same had been done by the said Commissioners of Stamps and Taxes.

6.
Commissioners and Officers to observe Orders of Treasury.

And be it Enacted, That the Commissioners of Stamps and Taxes, and all officers of Stamp Duties, shall, from time to time, observe such rules and orders in the execution of their several offices and trusts, as they respectively have received, or shall from time to time receive, from the Lords Commissioners of His Majesty's Treasury, and shall in all respects be subject to the oredrs and control of the said Lords Commissioners; and that all officers employed or to be employed by or under the Commissioners of Stamps and Taxes, shall from time to time observe such rules and orders, in the execution of their several offices and trusts, as they respectively have received or shall from time to time receive, from the said last-mentioned Commissioners, and shall in all respects be subject to the orders and control of the said Commissioners, except in such cases where any order of the said Commissioners to any such officer may conflict or be at variance with any order which may issue to such officer from the said Lords Commissioners of His Majesty's Treasury; and no Commissioner of Stamps and Taxes, nor any officer under the said Commissioners, shall, during the time of his acting as such Commissioner or Officer, be compelled to serve in any parochial or other public office or employment, or to serve on any jury or inquest; any law, usage or custom to the contrary thereof notwithstanding.

Officers to obey Orders of Commissioners.

Commissioners and Officers exempted from Public Offices.

7.
Duties arising in Ireland shall be paid to an officer named by Commissioners, and by him into the receipt of the Exchequer in Ireland.

And be it Enacted, That all monies which shall arise from Stamp Duties in Ireland, shall be paid into the hands of an officer of Stamp Duties, to be named and authorized by the Commissioners of Stamps and Taxes to receive the same, and such officer shall pay the same into the receipt of His Majesty's Exchequer in Ireland, on every day, or on such day or days in every week as the said Commissioners shall direct or appoint, and all monies so paid shall be carried to and made part of the Consolidated Fund of the United Kingdom of Great Britain and Ireland arising in Ireland; and the receipt or certificate of the Vice Treasurer of Ireland, or of his deputy for the time being, to be from time to time given for all such such payments, shall be a good and sufficient discharge to such officer of Stamp Duties as aforesaid, for such sum or sums as shall be therein expressed to be received, and which receipt or certificate the said Vice Treasurer and his deputy are hereby respectively required to give on the demand of such officer: Provided always, That it shall be lawful for such officer of Stamp Duties to pay out of the monies received by him, such sums of money as the Commissioners of Stamps and Taxes shall from time to time direct, for payment of salaries and other incidental charges relating to the Stamp Duties in Ireland; and such officer shall from time to time account for all the monies to be by him received as well as for the monies to be by him so paid as aforesaid, and for the application thereof respectively in such manner as the said Commissioners shall order and direct.

Such officer may pay salaries, &c. under order of the Commissioners.

8.

Receipts and Accounts of Distributors, and Officers shall be evidence against them and their sureties.

And be it Enacted, That in all actions or suits against any distributor of Stamps, or against any officer or person employed or intrusted in or for the sale of Stamps, by the Commissioners of Stamps and Taxes, or against any surety of any such distributor or other person, or against the heirs, executors or administrators of any such distributor or person or surety, every receipt or acknowledgment in writing, signed by or on behalf of such distributor, officer or other person respectively, of the receipt of any Stamps delivered or sent to such distributor, officer or other person, by or from the Stamp Office in Westminster, Edinburgh or Dublin, shall be accepted, taken and allowed in all courts of law and equity, as evidence of the receipt of the several pieces and skins of stamped vellum, parchment and paper, in such acknowledgment stated to have been received by or for such distributor, officer or other person, and of the value thereof, and of the Stamps thereon respectively; and every account furnished by such distributor, officer or other person, whether verified by oath or not, shall be accepted and allowed in all courts of law and equity as evidence against such distributor or officer or person, or against any surety of such distributor, officer or person, or against their or any of their heirs, executors or administrators respectively, of the several debits in any such account severally contained: Provided always, That no such account, by whomsoever produced, shall of itself alone be evidence of the credits therein claimed or stated by such distributor, officer or person employed or intrusted as aforesaid.

9.

Commissioners shall provide Dies for denoting all Stamp Duties.

And be it Enacted, That the Commissioners of Stamps and Taxes shall from time to time appoint and provide proper and sufficient Dies, for expressing and denoting the several Stamp Duties granted by any Act relating to Stamp Duties, and for otherwise denoting or testifying the payment of any Stamp Duty; and it shall be lawful for the said Commissioners to alter and renew such dies from time to time as occasion shall require, and to destroy or deface all or any dies which shall be or become useless or unnecessary; and it shall also be lawful for the said Commissioners to use any dies at any time heretofore provided to denote the several Stamp Duties payable in Great Britain or Ireland respectively, for the purpose of denoting any Stamp Duties which are or may be granted by this Act, or any other Act relating to Stamp Duties, and also to use two or more dies for the purpose of denoting the amount of any one Stamp Duty, as occasion may require: Provided always, That no die appropriated to denote the duty charged on any particular description of deed or instrument, by bearing the name of such deed or instrument on the face thereof, shall be used for denoting any duty on any other instrument, or if so used, the same shall be of no avail.

10. Commissioners may discontinue Dies, and provide new ones in lieu thereof.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes from time to time, whenever they shall deem it necessary or expedient, to discontinue the use of all or any of the dies heretofore provided or used, or at any time hereafter to be provided or used, for denoting any Stamp Duty which now is or at any time hereafter shall be by law payable, for or in respect of any matter or thing whatsoever, and to cause any new die or dies with such altered device or devices respectively thereon, as the said Commissioners shall think fit to be provided and used in lieu of the die or dies so discontinued; and that whenever the said Commissioners shall determine to discontinue the use of any die or dies, and shall provide any new die or dies to be used in lieu thereof, and shall give public notice thereof by advertisement in the London, Edinburgh and Dublin Gazettes respectively, then from and after such day or time as shall be fixed and appointed by such advertisement, not being within the space of *One calendar Month* next after the same shall have been published in the said Gazettes respectively, the said new die or dies so provided shall be the only true and lawful die or dies for denoting the duty charged or chargeable in any case to which such die or dies is or are respectively applicable; and all deeds and instruments for the stamping of which any such new die or dies shall have been provided, and which, after the day so fixed and appointed as aforesaid, shall be ingrossed, written or printed upon vellum, parchment or paper, stamped with any other die or dies than the said new die or dies so provided for the same as aforesaid, and also all such deeds and instruments as aforesaid, which having been ingrossed, written or printed upon vellum, parchment or paper, stamped as last aforesaid, shall not have been executed or signed by any party thereto, before or upon the said day so fixed and appointed as aforesaid, shall respectively be deemed to be ingrossed, written or printed on vellum, parchment or paper, not duly stamped as required by law: Provided always, That in the case of any deed or instrument required to be stamped with such new die or dies as aforesaid,

After a day fixed by notice in the Gazette, the new Dies to be the only true and lawful Dies.

Deeds, &c. stamped with any other Dies after the day so fixed, to be deemed not duly stamped.

aforesaid, which shall be ingrossed, written or printed upon vellum, parchment or paper, stamped otherwise than with such new die or dies, and which, after the said day or time so fixed and appointed as aforesaid, shall be first executed or signed by any party thereto at any place out of the United Kingdom, it shall be lawful for the said Commissioners, and they are hereby required, upon proof of the facts to their satisfaction, to cancel and allow the stamp or stamps impressed on such deed or instrument, and to cause such deed or instrument to be stamped with such new die or dies to the same amount of duty, without payment of any penalty, provided such deed or instrument shall be produced to the said Commissioners for the purpose aforesaid, within *One calendar Month* next after the same shall arrive in this kingdom: And provided also, That whenever the said Commissioners shall discontinue the use of any die or dies, and shall provide any new die or dies to be used in lieu thereof, and shall give public notice thereof by advertisement, in the manner directed by this Act, it shall be lawful for all Persons who shall have in their custody or possession any vellum, parchment or paper, stamped or marked with any die or dies, in lieu of which any such new die or dies shall have been provided, and which vellum, parchment or paper shall, by reason of the providing of such new die or dies, be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the Head Office for Stamps in Westminster, Edinburgh or Dublin, at any time within *Six calendar Months* next after the day so fixed and appointed by such advertisement as aforesaid; and it shall be lawful for the said Commissioners, or for any officer of Stamp Duties duly authorized in that behalf, to cause the stamp or stamps upon such vellum, parchment or paper to be cancelled, and such vellum, parchment or paper, or (if the said Commissioners or such officer shall think fit) any other vellum, parchment or paper to be duly stamped with such new die or dies, in lieu of and to an equal amount with the stamp or stamps so cancelled.

Stamps rendered useless by the discontinuance of old Dies and the providing of new Dies to be allowed and exchanged.

11.

Paper stamped for Duties granted by former Acts, may be used for Deeds or Instruments requiring Stamps of like amount under this Act.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to issue any vellum, parchment or paper which shall have been stamped for denoting any Stamp Duty granted or payable in Great Britain or Ireland respectively, by or under any Act in force immediately before the passing of this Act, to be used for any deed or instrument which by this Act, or by any other Act relating to Stamp Duties may be charged with any duty or duties of the same amount; and to cause any such vellum, parchment or paper to be stamped with any additional Stamp or Stamps, and thereupon to issue the same to be used for any deed or instrument charged with the amount of duty denoted by the Stamps impressed on such vellum, parchment or paper; and it shall be lawful for all persons having in their possession any vellum, parchment or paper having any Stamp thereon, denoting any duty granted or payable by or under any such Act as aforesaid, and not already made use of, to use the same for any deed or instrument charged or chargeable by this Act, or by any other Act relating to Stamp Duties, with any Stamp Duty of the same amount: Provided That no vellum, parchment or paper bearing a Stamp appropriated by name to any particular description of deed or instrument, shall be used or applied for any purpose other than that to which such Stamp shall be so appropriated, or if so used, the same shall be of no avail; and it shall also it shall be lawful for all Persons having in their possession any stamped vellum, parchment or paper not made use of, and which by the operation of this Act shall have been or shall be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the Head Office for Stamps in Westminster, Edinburgh or Dublin respectively, at any time within *Twelve calendar Months* next after the commencement of this Act; and it shall be lawful for the Commissioners of Stamps and Taxes, or for any authorized officer of Stamp Duties, to cause the Stamps upon such vellum, parchment or paper to be cancelled, and to deliver out in lieu thereof other Stamps of equal value in the whole to the Stamps so cancelled; or it shall be lawful for the said Commissioners, if they shall think fit, to order and direct that any vellum, parchment or paper stamped with any of the duties granted by or payable in Great Britain or Ireland respectively, by or under any Act in force immediately before the passing of this Act, shall be stamped with any additional Stamp, so as to make up the full amount of the duty charged by this Act, on payment of the duty denoted by such additional Stamp.

Stamped Paper, &c. rendered useless by this Act, may be exchanged or have additional Stamps as herein mentioned.

12.
Instruments having wrong Stamps, but of sufficient value, shall be valid.

And be it Enacted, That every deed or instrument for which any Stamp or Stamps hath or have been or shall hereafter be used of an improper denomination or rate of duty, but of equal value with or greater in the whole than the Stamp or Stamps which ought regularly to have been used thereon, shall nevertheless be deemed valid and effectual in the law; except always where any Stamp used on such deed or instrument shall have been specially appropriated to any other instrument by having its name on the face thereof, and except also probates of wills and letters of administrations in England and Ireland respectively, and inventories of the personal or moveable estates of Persons deceased in Scotland, which if liable respectively to any Stamp Duty, shall not be valid or available for any purpose, unless the same respectively shall be duly stamped with a Stamp specially and exclusively appropriated to such probates, letters of administration and inventories respectively, by some word or words on the face thereof: Provided always, That every Progressive Duty shall be denoted by a separate and distinct Stamp.

Exception in case of Probates, &c.

13.
Commissioners may license persons to deal in Stamps.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, by writing under the hands of any *Two* or more of them, to grant a License, free of expense, to any Person whom they in their discretion shall think fit and proper for the purpose (not being a distributor of Stamps appointed by the said Commissioners, nor a sub-distributor appointed by any such distributor), to vend and deal in Stamps at any place or places to be named in such License in any part of the United Kingdom; and in every such License there shall be truly specified the proper christian name and surname and place of abode of the Person to whom the same shall be granted, and a true description of the house or shop, or houses or shops, in or at which he shall by such License be authorized to vend or deal in Stamps; and such Person shall not be thereby authorized or entitled to vend or deal in Stamps in or at any other house, shop or place, than such as shall be so specified and described in such License: Provided always, That every Person to whom any such License shall be granted shall enter into a bond to His Majesty, in a penal Sum of *One hundred Pounds*, conditioned that such licensed Person shall not sell or offer for sale, or exchange, or keep or have in his possession for the purpose of sale or exchange, any Stamp or Stamps other than such as he shall have purchased at the Head Office for Stamps in Westminster, Edinburgh or Dublin, or from some distributor of Stamps duly appointed by the said Commissioners, or from some Person duly licensed to deal in Stamps: Provided also, That no such License shall be granted to any Person to vend or deal in Stamps in any town or place in Ireland where a distributor of Stamps appointed by the said Commissioners shall reside and act as such distributor, except only within the district of Dublin, within which it shall be lawful to grant such License; and provided also, that it shall be lawful for the said Commissioners, whenever they shall think fit, by notice in writing, to revoke and make void any such License at any time heretofore, or to be at any time hereafter granted.

Particulars to be specified in Licenses.

14.
No Person to deal in Stamps without such License.

And be it Enacted, That no Person other than such distributor or sub-distributor of Stamps as aforesaid, shall vend or deal in Stamps in any part of the United Kingdom, without having duly obtained from the Commissioners of Stamps and Taxes, a License for that purpose, which shall be subsisting in force, and unrevoked at the time of such vending or dealing; and if any Person other than such distributor or sub-distributor as aforesaid, shall sell or offer for sale any vellum, parchment or paper, stamped or marked with any stamp or mark denoting or purporting to denote any Stamp Duty, or shall exchange any such stamped vellum, parchment or paper for any other stamped vellum, parchment or paper, or for any other article or thing, without having duly obtained and having in force such License as aforesaid, authorizing him in that behalf, or in or at any house, shop or place not specified and described in any such License as aforesaid granted to him, he shall for every such offence forfeit the sum of *Twenty Pounds*; and if any proceedings shall be had for the recovery of such penalty of *Twenty Pounds*, and it shall thereupon appear that any Stamp or Stamps impressed on any such vellum, parchment or paper, which shall have been so sold or exchanged, or offered for sale or exchange, was or were false, forged or counterfeit, although the same shall not have been so alleged in the information or pleading, then and in such case the said penalty shall be doubled, and judgment shall be given against the offender for the sum of *Forty Pounds*, and the said special matter shall be stated in such judgment as the cause of such increase of penalty; and if on any such proceeding any issue shall be tried by a jury in which the selling or exchanging, or offering for sale or exchange of such vellum, parchment or paper, with any Stamp or or Stamps thereon, shall be in question, such jury shall be required to say whether such Stamp or Stamps was or were false, forged or counterfeit or not: Provided always, That nothing herein contained shall extend to exempt any Person from the legal consequences of selling, uttering or having in possession any vellum, parchment or paper, with any false, forged or counterfeit Stamp or Stamps thereon, knowing the same to be false, forged or counterfeit, if such knowledge shall be duly proved in any criminal prosecution or proceeding against such Person for any such offence: And provided also, That it shall be lawful for any Person employed to prepare, write or ingross any deed or instrument liable to Stamp Duty, to charge his employer with the amount of the Stamp or Stamps impressed on the vellum, parchment or paper upon which such deed or instrument shall be written or ingrossed, without having obtained any such License as aforesaid to vend or deal in Stamps.

Penalty.

Proviso in favour of Persons employed to write or ingross Instruments liable to Stamp Duty.

15.
Licensed Dealers in Stamps to paint their Names in front of their Shops.

And be it Enacted, That every Person who is or shall be licensed to deal in Stamps, shall cause to be painted in Roman capital letters, *One Inch* at the least in height, and of a proper and proportionate breadth, on some conspicuous place on the outside of the front of the house or shop in or at which he shall be licensed to deal in Stamps, and so that the same shall be at all times plainly and distinctly visible and legible, the christian name and surname of such licensed Person at full length, together with the words "Licensed to sell Stamps;" and such Person shall continue such names and words so painted as aforesaid during all the time that he shall continue licensed as aforesaid; and if any Person licensed as aforesaid shall neglect or omit to cause such names and words to be so painted as aforesaid, or shall neglect or omit to continue the same so painted according to the directions of this Act, he shall forfeit *Ten Pounds* for every such offence:

Penalty on unlicensed Persons painting on their Shops any Words importing that they are Dealers in Stamps.

offence: Provided always, That in the case of several Persons licensed as aforesaid in co-partnership, it shall be sufficient if the christian name and surname of one only of such Persons be painted in manner aforesaid; and if any Person shall write, paint or mark, or shall cause or procure to be written, painted or marked, or shall permit or suffer to continue written, painted or marked, upon any part of his house, shop or premises, either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and whether the same shall or shall not be affixed to such house, shop or premises, any word or words which shall import or signify, or be intended to import or signify, that such Person is a vender of or dealer in Stamps, such Person not being duly licensed to deal in Stamps as aforesaid, and not being a distributor or subdistributor of Stamps duly appointed as aforesaid, he shall forfeit *Ten Pounds* for every day such offence shall be committed or continued.

16.
Allowance to be made for Stamps in the possession of licensed Venders dying or whose Licenses are revoked.

And be it Enacted, That if any Person licensed to vend or deal in Stamps shall die or become bankrupt or insolvent, or if the License of any Person to vend or deal in Stamps shall expire or be revoked, and any such Person at the time of his death, bankruptcy or insolvency, or at the expiration or revocation of any such License as aforesaid, shall have in his possession any quantity of stamped vellum, parchment or paper, it shall be lawful for such Person, or his executor or administrator or assignee, within *Three calendar Months* next after the expiration or revocation of such License, or next after such death, bankruptcy or insolvency, as the case may be, to bring or send such stamped vellum, parchment or paper to the Head Office for Stamps in Westminster, Edinburgh or Dublin; and it shall be lawful for the Commissioners of Stamps and Taxes, or any officer of Stamp Duties duly authorized in that behalf, to receive the same, and to pay to the Person bringing or sending the same the amount of the Stamp Duty thereon, deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the like description from the said Commissioners, and also to pay the amount of the value of such vellum, parchment and paper, according to the rates at which vellum, parchment and paper of the like quality and description shall be sold by the said Commissioners, and thereupon such Stamps shall be immediately cancelled: Provided always, That the Person who shall bring or send such stamped vellum, parchment or paper to the said Head Office, shall make proof to the satisfaction of such Commissioners or authorized officer, that such vellum, parchment or paper was actually in the possession of the Person so dying or becoming bankrupt or insolvent, or having had such License which had so expired, or had been so revoked, for the purpose of sale at the time when such Person so died or became bankrupt or insolvent, or when the said License expired or was revoked, and shall also make proof in like manner that such stamped vellum, parchment or paper, or the Stamps impressed thereon, was or were purchased or procured by the Person to whom such License shall have been granted at the Head Office for Stamps in Westminster, Edinburgh or Dublin, or from some such distributor or sub-distributor of Stamps, or from some Person duly licensed to deal in Stamps as aforesaid.

17.
Commissioners of Stamps and Taxes empowered to grant Warrants to search and inspect the Stocks of Stamps of Distributors and licensed Dealers.

And be it Enacted, That upon information given to the Commissioners of Stamps and Taxes upon the oath of one or more credible Person or Persons (which oath the said Commissioners or any one or more of them are and is hereby empowered to administer) that there is reasonable cause to suspect that any distributor or sub-distributor of Stamps or any Person licensed or who shall have been licensed to deal in Stamps hath in his possession any forged or counterfeit Stamp or Stamps, it shall be lawful for the said Commissioners, or any three or more of them, by warrant under their hands, to authorize any officer or officers of Stamp Duties, and such officer or officers is and are hereby fully authorized accordingly, with the assistance, if required, of any constable or other peace officer, to enter, between the hours of nine in the morning and seven in the evening, into the dwelling-house, room, shop, warehouse, outhouse or other building of or belonging to any distributor or sub-distributor of Stamps, or of or belonging to any Person licensed, or who at any time within *Six calendar Months* then last past shall have been licensed to vend or deal in Stamps, and if on demand of admittance and notice of such warrant, the door of any such dwelling-house, room, shop, warehouse, outhouse or other building, or any inner door thereof shall not be opened, then to break open the same respectively, and to search for and to seize, and take into his and their possession, all such stamped vellum, parchment or paper as shall be in any such place as aforesaid, or elsewhere in the custody or possession of such distributor or sub-distributor or person licensed, or having been licensed as aforesaid, and all constables and other peace officers are hereby required, upon the request of any Person or Persons acting under such warrant, to aid and assist him or them in the execution thereof: Provided always, That any Person who shall execute any such warrant, shall, if required, give to the Person in whose custody or possession any Stamps shall be found and seized, an acknowledgment of the number, particulars and amount of the Stamps so seized, and shall permit such last-mentioned Person, or any Person employed by him, to mark the same before the removal thereof; and if the Person in whose custody or possession any Stamps shall be so found and seized, shall be or shall have been within the time aforesaid a licensed vender of Stamps, he shall

Acknowledgment to be given for Stamps seized.

Licensed Vender entitled to be paid the amount of genuine

Stamps seized, or to have them returned to him.

shall be entitled to claim and receive in money from the Commissioners of Stamps and Taxes the amount of such of the said Stamps so seized as shall be found to be genuine (deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the like description), and also to receive the amount of the vellum, parchment or paper whereon the same shall be impressed, according to the rates at which vellum, parchment and paper of the like quality and description shall be sold by the said Commissioners or their distributors of Stamps; or if the said Commissioners shall think fit, such of the said Stamps so seized as shall be found to be genuine shall be returned to the Person from whose custody or possession the same shall have been taken, with such reasonable amends as the Lords Commissioners of His Majesty's Treasury may think fit to award.

18.
Licensed Venders having counterfeit Stamps in their possession liable to the Penalties of vending forged Stamps, unless it be proved that they were procured from some Distributor.

And be it Enacted, That whenever any vellum, parchment or paper shall be found in the possession of any Person licensed to vend or deal in Stamps, or who shall have been so licensed at any time within *Six calendar Months* then next preceding, such vellum, parchment or paper having thereon any false, forged or counterfeit Stamp, mark or impression resembling or representing, or intended or liable to pass or be mistaken for any Stamp, mark or impression of any die, plate or other instrument, which at any time whatever hath been or shall or may be provided, made or used by or under the direction of the Commissioners of Stamps, or the Commissioners of Stamps and Taxes, for the purpose of expressing or denoting any Stamp Duty whatever, then and in every such case the person in whose possession such vellum, parchment or paper shall be so found, shall be deemed and taken to have so had the same in his possession, with intent to vend, use or utter the same with such false, forged or counterfeit Stamp, mark or impression thereon, unless the contrary shall be satisfactorily proved; and such Person shall also be deemed and taken to have had such vellum, parchment or paper so in his possession, knowing the Stamp, mark or impression thereon to be false, forged and counterfeit, and such Person shall be liable to all penalties and punishments by law imposed or inflicted upon Persons vending, using, uttering or having in possession false, forged or counterfeit Stamps, knowing the same to be false, forged or counterfeit, unless such Person shall in every such case satisfactorily prove that such Stamp or Stamps was or were procured by or for such Person from some distributor of Stamps appointed by the said Commissioners, or from some sub-distributor of Stamps, or from some Person duly licensed to deal in Stamps.

19.
Penalty on Persons hawking Stamps, 20*l*.

And be it Enacted, That if any Person, whether he shall be licensed to vend or deal in Stamps or not, shall hawk or carry about for sale or exchange any stamped vellum, parchment or paper, or if any Person shall utter or offer for sale or exchange at any house, shop or place other than the house or shop in which he shall reside or bonâ fide carry on his trade or business, any such stamped vellum, parchment or paper, every such Person shall forfeit the sum of *Twenty Pounds*, over and above any penalty to which he may be liable for vending or dealing in Stamps without being licensed so to do; and it shall moreover be lawful for any Person without any other warrant than this Act for that purpose, to apprehend any Person so hawking, carrying about, uttering or offering for sale or exchange such stamped vellum, parchment or paper, and to take him or cause him to be taken before any Justice of the Peace having jurisdiction where the offence shall be committed, who shall hear and determine the matter; and if the offender shall not immediately on his conviction pay the said penalty, such Justice shall commit him to prison for any period of time not less than *One* nor more than *Three calendar Months*, unless such penalty shall be sooner paid or satisfied; and all stamped vellum, parchment and paper which shall be found in the possession of such offender shall be forfeited to His Majesty, and shall be taken possession of by such Justice, and be delivered over to the Commissioners of Stamps and Taxes, to be disposed of in any manner they shall think fit: Provided always, That if such offender shall not be apprehended and proceeded against in the manner hereinbefore directed, then the said penalty of *Twenty Pounds* shall be recoverable by any other of the ways and means provided for the recovery of penalties incurred under this Act.

Hawkers of Stamps may be apprehended and taken before a Justice of the Peace.

20.

Deeds, &c. not duly stamped, may be stamped after execution, on payment of Duties and Penalties.

And be it Enacted, That if any Person shall at any time have written, or shall at any time write or cause to be written, any Deed or Instrument (save and except a bill of exchange or promissory note, or any receipt, charter-party, bill of lading or policy of insurance or any certificate of title to shares in any Company), liable by law to any Stamp Duty, such Deed or Instrument being signed, executed or attested by any Person, and not being duly stamped, then and in every such case there shall be due, answered and paid to His Majesty, the whole or (as the case may be) the deficiency of the Stamp Duty payable on such Deed or Instrument, and also the several sums hereinafter made payable by way of penalty; (that is to say) the sum of *Ten Pounds*, if the whole amount of Duty, or the deficiency of the Duty to be denoted by the Stamp required to be impressed on such Deed or Instrument, when the same shall be brought to be stamped, shall not exceed the sum of *Ten Pounds*; and if the Duty, or the deficiency of the Duty, to be denoted by the Stamp so required to be impressed shall exceed the sum of *Ten Pounds* when such Deed or Instrument shall be so brought, then and in such case a sum equal to the amount of the Duty, or deficiency of the Duty, to be denoted by the Stamp so required to be then impressed on such Deed or Instrument, over and above the Duty then payable; and the Commissioners of Stamps and Taxes are hereby required, upon payment or tender of the said Duty, or deficiency of Duty, as well as the said sum of *Ten Pounds*, or the sum equal to the amount of Duty as aforesaid by way of penalty, to cause such deed or instrument to be duly stamped, with a Stamp or Stamps for denoting the payment of such Duty or deficiency of Duty, and also with a Stamp for denoting the payment of a penalty; and no such deed or instrument shall be pleaded or given in evidence, or admitted in any court to be good, useful or available, in law or equity, until such deed or instrument shall be duly stamped in manner aforesaid: Provided always, That where it shall appear to the Commissioners of Stamps and Taxes upon oath or otherwise, to their satisfaction, that any deed or instrument (save and except any bill of exchange, or promissory note, or any receipt, charter-party, bill of lading or policy of insurance, or any certificate of title to shares in any Company), hath not been duly stamped previous to being signed, executed or attested, by reason of accident, inadvertency, urgent necessity or unavoidable circumstances; and without any wilful design or intention to defraud His Majesty of the Duty chargeable in respect thereof, or to evade or delay the payment of such Duty, then and in any such case, if such deed or instrument shall within *Twelve calendar Months* after the first signing, executing or attesting of the same by any Person, be brought to the Head Office for Stamps in Westminster, Edinburgh or Dublin respectively, as the case may require, in order to be stamped, and the Stamp Duty chargeable thereon by law shall be paid, it shall be lawful for such Commissioners, if they shall think fit, to remit the whole or any part of the penalty payable on stamping such deed or instrument, and to cause such deed or instrument to be duly stamped upon payment of the whole, or (as the case may be) the deficiency of the Stamp Duty chargeable thereon by law; and thereupon every such deed or instrument shall be as valid and available in the law as it would have been if it had been duly stamped before the signing, executing or attesting of the same; and every Person concerned in signing, executing or attesting any such deed or instrument, shall be indemnified from all penalties thereby incurred, except such part of any penalty as shall not be remitted by the said Commissioners: And provided also, That nothing herein contained shall be construed to extend to prevent the Commissioners of Stamps and Taxes from stamping, under such restrictions and regulations as by this Act are provided, any deed or instrument, for the stamping of which, after the writing or signing thereof, express provision is made.

Any Deed, &c. which may have been inadvertently or necessarily written on unstamped Paper, if brought to the Head Office within Twelve Months, may be stamped, and the Penalty remitted.

Certain Deeds, &c. allowed to be stamped after signature.

21. Commissions and Grants of Offices, &c. by His Majesty or the Treasury may be stamped at any time.

Provided always, and be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to cause to be duly stamped any commissions of officers in the army or navy, and any grants of or appointments to offices or employments which at any time before or after the commencement of this Act may have been or may be signed by His Majesty, or by the Lords Commissioners of His Majesty's Treasury, on payment only of the Stamp Duties due and payable for the same without any penalty, at what time soever such commissions or grants or appointments may be brought to them for that purpose, and thereupon all such commissions or grants or appointments shall be deemed good and valid, and all Persons shall be indemnified from all penalties on account thereof; any thing herein contained to the contrary notwithstanding: And provided also, That if any agreement liable to Stamp Duty to the amount of *Twenty Shillings* only, shall be brought to the Head Office for Stamps in Westminster, Edinburgh or Dublin respectively, or to any distributor of Stamps in any part of the United Kingdom; and if the Stamp Duty payable on such agreement shall be paid to the proper authorized officer at such Head Office, or to such distributor, within *Twenty-one Days* after such agreement shall have been made or entered into, the said Commissioners of Stamps and Taxes shall cause such agreement to be duly stamped without payment of any penalty.

Agreemen liable only to 20*s.* duty, may be stamped within Twenty-one days without Penalty.

22. Charter Parties, Bills of Lading, Bills of Exchange, Promissory Notes, Receipts, or Certificates of title to Shares in Companies shall not be stamped after written, except in certain cases.

And be it Enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers in any case, to stamp any charter-party or bill of lading, or any certificate of title to shares in any company, at any time after the same shall have been written or signed, nor to stamp any bill of exchange, promissory note or receipt, after the same shall have been made or written, except in the several cases hereinafter provided; that is to say, any receipt brought to be stamped within *Fourteen Days* next after the same shall have been given, may be stamped, upon payment of *Five Pounds* over and above the Stamp Duty payable thereon; and any receipt brought to be stamped after the expiration of *Fourteen Days*, and within *One calendar Month* next after the same shall have been given, may be stamped upon payment of *Ten Pounds* over and above such Duty; and any bill of exchange or promissory note having thereon a Stamp of a different denomination from that required by law, (provided such Stamp shall denote an amount of duty equal to or greater than that chargeable by law upon such bill or note), which shall be brought to be stamped before the same shall be due or payable according to the tenor and effect thereof, may be stamped with the proper Stamp, upon payment of *Forty Shillings*, in addition to the Stamp Duty; and if brought to be stamped after the same shall have become due or payable, then upon payment of *Ten Pounds* in addition to the Stamp Duty; and the said Commissioners or their proper officer, shall cause every such bill of exchange or promissory note to be stamped with a Stamp for denoting the payment of a penalty in the several cases aforesaid.

23.
Paper on which any Insurance is made shall be stamped before any name, date or sum is written thereon.

Commissioners prohibited from stamping Paper after Insurance written thereon.

Policies of mutual Sea Insurance may be stamped with additional Stamps.

And be it Enacted, That all vellum, parchment or paper upon which any insurance or contract for insurance of any description whatever, liable by law to any Stamp Duty, shall be made or begun to be made in any part of the United Kingdom, shall, before the name of any Person, or any particular day, time or sum of money, shall be written thereon, be brought to the Head Office for Stamps in the city of Westminster, in any quantities, and shall be there stamped with the proper Stamps required by law to be impressed thereon, on payment of the Duties payable in respect of the same; and it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp any vellum, parchment or paper with any Stamp directed by law to be provided or used for or upon any policy of insurance, at any time after any insurance or contract for insurance shall be written thereon, except in the several cases in this Act specially mentioned and provided for: Provided always, That it shall be lawful for the said Commissioners, or any of their officers, (whenever they shall be thereto required) to stamp with any additional Stamp any vellum, parchment or paper which may have been previously stamped, upon which any policy of mutual sea-insurance may have been written, whereby divers Persons insure or agree to insure one another without any premium or pecuniary consideration, although such policy may have been previously signed or underwritten by any Person, provided that at the time when any such additional Stamp shall be required, such policy shall not have been signed or underwritten to an amount exceeding the sum which the Stamp previously impressed thereon will warrant.

24.
Instruments executed Abroad, may be stamped within Two Months after being received in the United Kingdom.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to order and direct that any deed or instrument which shall have been, or shall or may be, signed or executed by any party thereto, at any place out of the United Kingdom, may be duly stamped upon payment of the proper Stamp Duty payable thereon, and without payment of any additional duty or penalty; provided such deed or instrument shall be brought to the said Commissioners to be stamped as aforesaid, within the space of *Two calendar Months* from the time when the same shall have been received in the United Kingdom, and provided proof shall be first made to the satisfaction of the said Commissioners of the facts aforesaid, and that such deed or instrument had not been signed or executed by any party thereto within the United Kingdom when the same was so received as aforesaid.

25. Stamp Duties on Deeds relating to Property, &c. in Ireland and Great Britain respectively, how to be charged.

And be it Enacted, That every deed or instrument which shall relate wholly to any real or personal property in Ireland, or to any matter or thing (except as hereinafter provided) to be done in Ireland, shall be chargeable with such Stamp Duties as are or shall be payable in Ireland, and not with any other Stamp Duty; and that every deed or instrument which shall relate to any real or personal property in Great Britain, or to any matter or thing (except as aforesaid) to be done in Great Britain, or elsewhere than in Ireland, shall be chargeable with such Stamp Duties as are or shall be payable in Great Britain; and that every deed or instrument which shall relate to any real or personal property in Ireland, or to any matter or thing (except as aforesaid) to be done in Ireland, and also to any real or personal property in Great Britain, or elsewhere than in Ireland, or to any matter or thing (except as aforesaid) to be done in Great Britain or elsewhere than in Ireland shall be chargeable with such Stamp Duties as are or shall be payable in Great Britain, and not with any other Stamp Duty: Provided always, That every such deed or instrument as aforesaid shall be chargeable with such Stamp Duties accordingly, and no more, whether the same shall be ingrossed and executed at any place within the United Kingdom, or at any place not within the United Kingdom, and whether any of the parties to such deed or instrument shall be resident in or executing the same at any place, either in Great Britain or Ireland, or elsewhere: And provided also, That every bond, covenant and agreement for securing the payment of money only (where the money so secured shall not be also charged or secured upon or issuing out of any real or personal property), shall be liable to Stamp Duty in manner following; (that is to say) where there shall be only one obligor or covenantor or person liable to pay such money, or where the obligors, covenantors or persons liable shall be all resident in Great Britain, or shall be all resident in Ireland, such bond, covenant or agreement shall be charged with the Stamp Duty payable in that part of the United Kingdom of Great Britain and Ireland, in which such obligor or obligors, covenantor or covenantors, or person or persons liable, shall bonâ fide reside at the time of the execution of such bond, covenant or agreement; and where some or one of several obligors, covenantors or persons liable to the payment of the money secured by any such bond, covenant or agreement, shall at the time of the execution thereof be bonâ fide resident in Great Britain or elsewhere not in Ireland, and some other or others shall be bonâ fide resident in Ireland, the residences of such Persons shall be respectively truly described and expressed in such bond, covenant or agreement; and such bond, covenant or agreement shall be charged with the Stamp Duty payable in Great Britain, and not with any further or other Stamp Duty; and the payment of any rent or of any annuity, shall be deemed to be the payment of money within the meaning of this Act: And provided

Stamp Duty on Bonds, Covenants and Agreements for payment of Money, to be charged according to the residences of the Obligors, Covenantors, &c.

also, That nothing herein contained shall be construed to extend to bills of exchange or promissory notes.

26.
No Deed or Instrument liable to Stamp Duty shall be available or given in evidence until duly stamped.

And be it Enacted, That no deed or instrument which is or may be liable to any Stamp Duty, shall be pleaded or given or received in evidence in any court, or admitted in any court to be good, useful or available in any manner in law or equity, until nor unless the vellum, parchment or paper whereon such deed or instrument shall be written shall be duly stamped, whether such deed or instrument may have been or shall be prepared, signed or executed within or out of the United Kingdom, in any place whatever; and that all Courts of Justice and Judges in and throughout the United Kingdom shall, without allegation or proof in that behalf, take judicial notice of the several Stamps heretofore used, or hereafter to be used under the authority of the Commissioners of Stamps and Taxes as and for the only true and lawful Stamps for denoting the Stamp Duties which from time to time have been or shall be payable in the United Kingdom, or in Great Britain or Ireland respectively: Provided always, That nothing herein contained shall extend to require to be stamped any instrument liable to Stamp Duty, which shall be made, signed or issued under and conformably to the provisions of any Act authorizing the payment of a composition in lieu of the Stamp Duty thereon.

Judges shall officially notice Stamps.

Proviso as to Instruments the Stamp Duty on which is compounded for.

27.
Commissioners of the Treasury authorized to compound with the East India Company for the Stamp Duties on India Bonds.

And be it Enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury for the time being, from time to time to compound and agree with the East India Company for the payment by the said Company of such an annual sum of money as the said Lords Commissioners shall deem to be a reasonable composition for and in lieu of the Stamp Duties, which would otherwise be payable on the bonds for the payment of any definite and certain sum of money to be made and issued by the said Company, at any time during the term for which such composition shall be made, which said sum of money so agreed upon shall be paid to the Receiver General of Stamps and Taxes by two equal half yearly payments, on such days in every year during the said term as the said Lords Commissioners shall appoint for that purpose, and the payment thereof accordingly shall be secured by the bond of the said Company which is hereby exempted from Stamp Duty; and every such composition shall be made either for *One* year or for any term not exceeding *Five* years, at the discretion of the said Lords Commissioners, and may be renewed and continued from time to time for any further term not exceeding as aforesaid; and for the payment of the same or any greater or less annual sum as the said Lords Commissioners shall deem to be reasonable, and upon such composition being agreed upon and secured in manner aforesaid, all the bonds for the payment of any definite and certain sum or sums of money which shall be made and issued by the said Company, during the term for which such composition shall be made, renewed or continued, shall be and the same are hereby freed and exempted from all Stamp Duties: Provided always, that nothing in this Act contained shall extend to annul or affect any such composition as aforesaid heretofore made by the said Company and now existing, but that such composition shall continue in force until the expiration of the term agreed upon as if this Act had not been passed.

Existing Composition to continue in force.

28.
Penalty for inrolling or registering Deeds not duly stamped.

And be it Enacted, That if any Officer, Clerk or other Person intrusted to inrol or register deeds in any court, or in any public inrolment or register office, in any part of the United Kingdom, shall inrol or register, or permit to be inrolled or registered, any deed or instrument upon or in respect of which any Stamp Duty is or shall be imposed or payable, unless such deed or instrument shall be duly stamped, he shall forfeit *Fifty Pounds*: Provided always, That if any deed or instrument required to be registered or inrolled in Ireland shall be subject to any Stamp Duty, and shall not be duly stamped accordingly, it shall be lawful for the Person interested therein, or for any Person on his behalf, to take such deed or instrument, together with the memorial thereof, if such be required, to the Head Office for Stamps in Dublin, and to pay to the proper authorized officer there, the amount of the Stamp Duty or the deficiency of Stamp Duty payable on such deed or instrument, and also any penalty which may have been incurred in respect of any such duty of deficiency of Duty, and thereupon a certificate or receipt for the same, specifying the amount of such Duty, and of such penalty, (if any) shall be signed by such authorized officer, and such Certificate or Receipt shall be written on or affixed to the first or only skin of parchment or piece of paper on which such deed or instrument shall be written, in the place where the Stamp denoting the payment of such Duty ought to be or might be affixed, or as near thereto as may be, and on the production of such deed or instrument with such Certificate or Receipt thereon to the proper Officer of the Register Office where such deed or instrument ought to be, or shall be required to be registered, inrolled or entered, it shall be lawful for such last-mentioned Officer to cause such deed or instrument to be registered, inrolled or entered, as if the same were actually duly stamped; and such deed or instrument shall and may be duly stamped at the Head Office for Stamps in Westminster, without the payment of any further sum of money, whenever such deed or instrument with such Certificate or Receipt thereon shall be there produced: Provided always, That no such deed or instrument shall be pleaded or given in evidence or admitted in any court to be good, useful or available in law or equity, until the same shall have been duly stamped.

Deeds insufficiently stamped, requiring to be registered in Ireland, may be registered on Certificate of officer of Stamps marked thereon, that the full Duty has been paid.

29.
For securing payment of all ad valorem Stamp Duties.

And be it Enacted, That in all cases of the sale of any property, or other matter or thing, and also in all other cases of contract, and in all other transactions whatsoever, where upon the deed or instrument of conveyance of such property, matter or thing, or upon any deed or instrument for carrying into effect any such contract or transaction, any Stamp Duty is or shall be payable in proportion or with reference or according to the amount of the purchase-money or consideration contained in or expressed upon any such deed or instrument, or with reference or according to the amount of the sum of money, or the value of any other matter or thing which shall be paid or given, or secured or agreed or intended to be paid or given, as the consideration or part of the consideration of or for or relating to any such contract or other transaction, the full consideration and the true amount or value thereof, which shall be actually and bonâ fide directly or indirectly paid or given, or which shall be secured or agreed or intended to be paid or given, and in proportion or with reference or according to the amount of which, if contained in or expressed upon any such deed or instrument, such Stamp Duty would be payable, shall be fully and truly expressed and set forth in words at length, in or upon the principal or only deed or instrument whereby such property shall be in any manner conveyed, or whereby any such contract or transaction shall be carried into effect; and if such full consideration as aforesaid, and the true amount or value thereof, shall not be so expressed and set forth in any deed or instrument in manner hereby directed, every Person who shall be a party to such deed or instrument, and every Person who shall pay or be bound or liable to pay, or who shall receive or be entitled to receive the consideration, in proportion or with reference or according to the amount of which such Stamp Duty is required and ought to be paid, or any part of such consideration, shall forfeit *Fifty Pounds*, and shall also be charged with, and be holden liable to, the payment of *Five* times the amount of the Duty which would have been payable for such deed or instrument, in case such consideration had been truly expressed and set forth in or upon such deed or instrument, or to *Five* times the amount of the excess of Stamp Duty beyond the amount of any Stamp Duty which may have been actually paid for or in respect of such deed or instrument; and such quintuple Duty shall be deemed to be a debt to His Majesty, from all or any of the several parties to such deed or instrument, and such Duty, or any part or proportion thereof, may be sued for and recovered in the Court of Exchequer in England, Scotland and Ireland respectively, by summary application or otherwise, in like manner as any other unpaid Stamp Duty may by law be recovered.

Penalty of 50 *l.* on every party to the Deeds and Quintuple Duty.

30.
Penalty on inserting false Consideration, &c. in Deed, 500*l.*

And be it Enacted, That if any Person who shall be employed in or about the preparing of any deed or instrument in or upon which the full consideration is required to be expressed and set forth, or who shall be employed for any of the parties to any such deed or instrument in any wise about or relating to the transaction therein mentioned, shall knowingly and wilfully insert or set forth, or cause to be inserted or set forth, in or upon any such deed or instrument, any consideration other than the full and true consideration which shall be directly or indirectly paid or given, or which shall be secured, or agreed or intended to be paid or given, and in proportion or with reference or according to the amount of which, if contained in or expressed upon any such deed or instrument, any such Stamp Duty would be payable, or shall omit to insert the true amount or value of, or any particular relating to, such full and true consideration, so as either by such insertion or omission to reduce the amount of Stamp Duty payable on such deed or instrument, or shall in anywise aid or assist in, or be privy to or connive at, any such act or omission respectively, every such Person so offending shall forfeit *Five hundred Pounds*; and if any such Person so offending shall be an attorney, solicitor proctor, writer to the signet, procurator, notary public or conveyancer, he shall also be from thenceforth disabled to practise as an attorney, solicitor, proctor, writer to the signet, procurator, notary public or conveyancer; and if any Person being entitled or entrusted to prepare any such deed or instrument in virtue of any public office or employment, shall be guilty of such offence in the execution of his office or employment, he shall forfeit *Five hundred Pounds*, and shall also forfeit and lose his office or employment, and be from thenceforth incapable of holding the same; and where the full and true consideration shall not be duly expressed and set forth in manner hereinbefore directed in any deed or instrument, it shall be lawful for any Person who shall pay any such consideration, or any part of any such consideration, or for the executors or administrators of such Person, to recover back from the Person to whom such consideration, or any part of such consideration, shall have been or shall be paid as aforesaid, or from the executors or administrators of any such last mentioned Person, so much and such part of such consideration as shall not be fully and truly expressed and set forth as aforesaid, or the whole thereof, if no part of the same shall be so expressed and set forth, either by action for money had and received for the use of the party suing for the same, or by action of debt, bill, plaint or information in any of His Majesty's superior courts at Westminster or Dublin, wherein no essoign, protection, wager of law, nor more than one imparlance shall be allowed, or by ordinary action or summary complaint or application in the Court of Session or Exchequer, or in the Sheriff or Stewart Court of the shire or stewartry where the Person sued or complained of shall reside in Scotland, as the case may require, together with double costs of suit: Provided always, That such deed or instrument, or the transac-

Attorney or PublicOfficer, &c. so offending, disabled from practising.

If Consideration be not truly expressed, it may be recovered back.

Proviso if the Duty actually paid be not less than that payable by law.

tion intended to be effected thereby, shall not be affected or impeached for any want or inadequacy of consideration in consequence of the recovery of any such consideration, or any part thereof as aforesaid; but such transaction, and the deed or instrument relating thereto, shall be of the same validity and effect, to all intents and purposes, as if the sum so recovered had been expressed in such deed or instrument as the consideration, or part of the consideration, and had been duly paid and retained accordingly: And provided also, That no party to any deed or instrument, nor any attorney, solicitor, proctor, writer to the signet, procurator, notary public, conveyancer, or other person whatsoever, shall be liable to any penalty or forfeiture under any Act relating to Stamp Duties, or to refund any part of any consideration, by reason of the full consideration as aforesaid not being truly expressed and set forth in or upon any such deed or instrument, in any case where the Duty actually paid in respect of such deed or instrument shall be equal to or more than the Duty which would have been payable in respect of the same, in case the full consideration had been truly expressed and set forth, according to the directions of this Act; any thing herein contained to the contrary notwithstanding.

31.
No single Deed subject to one specific Duty, shall be charged under two distinct heads; but Deeds, &c. containing distinct matters shall be liable to separate Duties.

And be it Enacted, That no single deed or instrument, which is or shall be made subject or liable to any one specific Stamp Duty, shall be chargeable under any other head or denomination, or under any two or more separate or distinct heads or denominations: Provided always, That in all cases where the contrary shall not be directed, if two or more distinct matters shall be contained in the same deed or instrument in respect of each of which matters a Stamp Duty shall by law be payable, then such deed or instrument shall be subject to all such Duties as shall be payable in respect of each such distinct matter.

32.
Penalty for including in Customs or Excise Bonds, Goods belonging to several persons not Partners, 50 *l.*

And be it Enacted, That if any Agent or other Person who shall be required by any Act of Parliament, or by the direction of the Commissioners of Customs or Excise, or any of their officers, to give or enter into any bond for or in respect of any duties of Customs or Excise, or for preventing frauds or evasions thereof, or for any matter or thing relating thereto, shall include in one and the same bond any goods or things bonâ fide belonging to more Persons than one, not being co-partners or joint tenants or tenants in common, every such Agent or other Person shall forfeit *Fifty Pounds.*

33.
Certain Transfers made without being stamped, declared valid, and the Parties indemnified.

AND whereas, for the convenience of certain public companies whose joint stock or capital is divided into shares and transferable, and to facilitate the transactions of such companies, in respect of the transfer of such shares, the Commissioners of Stamps have from time to time allowed the transfers of such shares to be made in the books of such companies without being stamped, in cases where such books have been previously exhibited to such Commissioners, and the consent in writing of such Commissioners first obtained to the making and accepting of such transfers unstamped, and all sums of money which ought by law to have been paid in respect of the Stamp Duty payable on such transfers, appear by inspections made from time to time of such books by the proper officer of the said Commissioners, to have been duly paid and accounted for, but such transfers have not been stamped as required by law; and it is expedient that all such transfers taken previous to the commencement of this Act, in such books so exhibited to the said Commissioners, the Stamp Duty upon which hath been so paid and accounted for, should be declared valid without being stamped, and that all Persons should be indemnified for or by reason of so acting with respect to such transfers; BE it therefore Enacted, That all such transfers which shall have been so made as aforesaid at any time before the commencement of this Act, the Stamp Duties upon which shall have been so paid and accounted for, shall be and the same are hereby declared to be as good, valid and effectual, to all intents and purposes, as if the same were duly stamped; and all Parties making or accepting such transfers, and all other Persons whatsoever concerned in such transfers, shall be and they are hereby respectively indemnified from and against all penalties which they may have incurred or become liable to by reason of such proceedings; any thing in any Act or Acts to the contrary notwithstanding.

34. Commissioners may authorize Public Companies to take Transfers of Shares in unstamped Books.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, if they in their discretion shall think fit, upon application in writing made to them by or on behalf of any public company, whose joint stock or capital is divided into shares and transferable, to grant to such company, or to their officers, authority to permit any transfer of such shares of such stock or capital, chargeable by law with Stamp Duty, to be made and executed in any book belonging to such company, without any Stamp being previously impressed on such transfer, and in such case no person shall be liable to any penalty or forfeiture for making and executing any such unstamped transfer in any such book as aforesaid; and such authority shall be granted by the said Commissioners in writing, in such manner and form, and subject to such conditions and regulations as they shall think fit, and such authority may be recalled, at the discretion of the said Commissioners: Provided always, That every such company or their officers shall, at such day or time, in every quarter of a year, as the said Commissioners of Stamps and Taxes shall, in such authority in writing as aforesaid, appoint, produce and deliver to the said Commissioners, or any officer of Stamp Duties authorized in that

Officer shall produce such Books, containing such Transfers, quarterly, to be stamped.

behalf, for their or his inspection, at the Head Office for Stamps in Westminster, Edinburgh or Dublin, every book of or belonging to such company, in which any such unstamped transfer hath been or shall be written or signed at any time within a quarter of a year next preceding, together with an affidavit respecting such book in the form next hereinafter directed; and thereupon every such transfer shall and may be respectively stamped, upon payment of the Stamp Duties payable thereon according to law; and every company or officer thereof, having the custody of any such book, who shall neglect to produce the same accordingly to the said Commissioners or their officers, together with such affidavit, or shall make default in payment of any of the Duties due or payable in respect of any of the transfers written or contained in any such Book, shall forfeit *Fifty Pounds*, together with double the amount of the Duties so due or payable as aforesaid.

Penalty 50*l.* and double Duty.

35. Form of Affidavit to be made by Public Officer.

And be it Enacted, That the Affidavit directed to be made as last aforesaid, shall be in the form or to the effect following; (that is to say)

> " I, A. B. [insert place of Deponent's abode and his addition] Do swear [or, if a Quaker, solemnly affirm] that the book [or, books] containing unstamped transfers of shares of the joint stock or capital of the [describe the Company] and which book [or, books] is [or, are] kept by me in respect of my employment of   in the office of the said   [describe the Company] and is [or, are] now produced by me, this   day of   in the year of our Lord One thousand eight hundred and   at the Head Office for Stamps in Westminster [Edinburgh or Dublin, as the case may be] pursuant to the Statute in that behalf made, in order to the affixing of proper Stamps to the said tranfers, is [or, are] the only book, paper or other material [or, all the books, papers or other materials] in or on which any unstamped transfer of any share of the joint stock or capital of the said Company liable by law to any Stamp Duty has been, to the best of my knowledge and belief, written, made or signed between the   day of
> and the   day of
>
> Sworn, &c.

36. Penalty on Companies permitting unstamped Transfers to be made,

And be it Enacted, That if any company, whose joint stock or capital is or shall be divided into shares, or transferrable, or if any director, member, secretary, clerk or other officer of any such company, shall prepare, make or execute, or shall permit or suffer to be prepared, made or executed, or shall receive or act upon any transfer of any share or interest of or in the stock or capital or other property of such company, or shall record or register any such transfer, or make any entry, minute or memorandum thereof in any book of or belonging to such company, or shall in any other manner recognize, as valid or available for any purpose whatsoever, any such transfer, unless such transfer shall be written on vellum, parchment or paper, duly stamped, or in some book in which such company shall be authorized by the Commissioners of Stamps and Taxes to permit any such transfer as aforesaid to be made without any Stamp being previously impressed thereon; or if any such company, or any director, member, secretary, clerk or other officer thereof shall be party or privy to, or shall be in any manner concerned in, or shall connive at any evasion of, or any wilful neglect or omission to pay the Stamp Duty imposed by law upon any such transfer as aforesaid, every such company, who by themselves or by any director, member, secretary, clerk or other officer thereof shall so offend in any of the cases aforesaid, shall forfeit *Five hundred Pounds*, together with double the amount of the Stamp Duty, which shall be payable in respect of any and every such unstamped transfer, or which shall be so as aforesaid evaded or neglected, or omitted to be paid.

except in Books, and with the authority of the Commissioners of Stamps and Taxes.

37.

On surrender of Copyholds in Court, a Note shall be delivered to the Steward, stating whether it be on a sale or not, with the consideration, &c. Penalty on admitting without such Note, 50 *l.* or for a false Note, 100 *l.*

And be it Enacted, That where any copyhold or customary lands, tenements or hereditaments shall be proposed to be surrendered in Court, the Person proposing to surrender the same shall deliver to the steward of the manor or honour, whereof such lands, tenements or hereditaments shall be holden, a note in writing, stating whether the proposed surrender be upon a sale or not upon a sale, and in the former case specifying the true amount of the purchase-money or consideration agreed upon for such lands, tenements or hereditaments, to the intent that the same may be inserted and set forth in words at length, in or upon the copy of Court Roll to be afterwards made out of such surrender; and until such note in writing shall be delivered, the lord or lady, or steward of the manor or honour, shall not accept or take the proposed surrender on pain of forfeiting *Fifty Pounds* for every such offence; and where the proposed surrender shall be upon a sale, if the steward or deputy steward shall neglect to insert, in words at length, the amount of such purchase-money or consideration in or upon the copy of Court Roll to be afterwards made out of such surrender, he shall forfeit *Fifty Pounds*; and if upon the sale of any such lands, tenements or hereditaments any Person shall, in the note so to be delivered as aforesaid, state the amount of the purchase-money or consideration to be less than shall be actually paid or given, or agreed to be paid or given, or shall state the proposed surrender to be not upon a sale, such Person shall

Penalty for inrolling Surrenders out of Court, or Bargains and Sales of Copyholds, unless duly stamped.

Penalty on Lords and Stewards of Manors for taking Surrenders or granting Admissions, &c. out of Court, unless duly stamped.

forfeit *One hundred Pounds*; and where any copyhold or customary lands, tenements or hereditaments shall be intended to be conveyed to any Person (either upon the sale or mortgage thereof, or otherwise), by means of a surrender made out of Court, or by a deed of bargain and sale, or other deed, by commissioners named in a commission or fiat in bankruptcy, or by executors or others, by virtue of a power given by will, or by Act of Parliament, the lord or lady, or steward of the manor or honour whereof such lands, tenements or hereditaments shall be parcel or be holden, shall not inrol any such surrender or deed, or accept any presentment thereof, or admit any Person to be tenant of such lands, tenements or hereditaments under or by virtue of the same respectively, unless such deed or surrender, or the memorandum of such surrender shall be duly stamped, on pain of forfeiting *Fifty Pounds*; and if the lord or lady, or steward of any manor or honour shall, out of Court, accept or take any surrender, or admit any Person tenant of any copyhold or customary lands, tenements or hereditaments, or make any voluntary grant of any such lands, tenements or hereditaments, or grant any license to demise any such lands, tenements or hereditaments, without causing the same or some memorandum thereof respectively to be put in writing, on parchment or paper duly stamped, such lord or lady, or steward shall forfeit *Fifty Pounds*.

38.
On all Surrenders, Admittances, Grants, &c. of Copyholds, Steward shall make out Copies, duly stamped, within Four calendar Months.
Penalty 50*l.*
Stamp Duty due on such Copies shall be a debt to the King.

And be it Enacted, That in all cases of surrenders, admittances and voluntary grants of or to any copyhold or customary lands, tenements or hereditaments, and in all cases of licenses to demise any such lands, tenements or hereditaments, which shall be taken, made or granted in Court, the steward of the manor or honour whereof such lands, tenements or hereditaments shall be parcel or holden, shall make out a copy of Court Roll of every such surrender, admittance, voluntary grant, and license to demise on parchment or paper, duly stamped, within *Four calendar Months* next after the surrender, admittance, voluntary grant or license shall be made or granted, and shall deliver the same to the Party entitled thereto, or to any other Person authorized to receive the same, whenever the same shall be called for after the expiration of such *Four calendar Months*, and if the same shall not be called for, then the steward or deputy steward shall deliver the same to the bailiff of the manor or honour, or to the crier of the Court, or to some copyhold or customary tenant of the manor or honour, for the use of the Party entitled thereto, at the next general Court to be holden for such manor or honour next after the expiration of such *Four calendar Months*; and if any such steward shall neglect to make out and deliver such copy of Court Roll in the manner and within the time aforesaid, he shall forfeit *Fifty Pounds* for every such surrender, admittance, voluntary grant and license to demise, of which he shall neglect to make out and deliver a copy of Court Roll in the manner and within the time aforesaid, and the Stamp Duty payable in respect of every such copy of Court Roll shall be a debt to His Majesty from the steward so neglecting to make out and deliver the same, whether he shall have received the said duty or not, and if he shall not have received the said duty, the same shall also be a debt to His Majesty from the Party entitled to such copy of Court Roll, and the said steward shall also be bound to make out and deliver such copy of Court Roll to the Party entitled thereto whenever afterwards the same shall be demanded, without being paid any fees for the same, and if any fees shall have been previously paid to him for the same, such fees shall be deemed to have been paid without consideration, and the Party who paid such fees, or his executors or administrators, shall be entitled to recover back the same in an action for money had and received to his use, with full costs of suit; and in any action, prosecution or other proceeding for the recovery of any such penalty or fees as aforesaid the proof of having made out and delivered such copy of Court Roll within the time hereinbefore limited shall lie upon the defendant.

39. Steward's Fee and Stamp Duty may be demanded before Surrender accepted.

And be it Enacted, That it shall be lawful for the Steward of any manor or honour, previously to the acceptance of any surrender, or the granting or making of any admittance, voluntary grant or license to demise in court, to demand and insist on the payment of his lawful fees for the same, and for the copy of Court Roll to be made out thereof, together with the amount of the Stamp Duty chargeable on such copy of Court Roll; and in case of non-payment of such fees and Stamp Duty, it shall be lawful for the lord or lady, or Steward of the manor or honor, to refuse to accept the surrender, or to grant the admittance or license, or to make the grant which shall be proposed or have been contracted for, until such fees and Stamp Duty shall be paid; and if any Steward of any manor or honour, or any other Person, shall demand or receive from any Person whatsoever, any fee for any surrender, admittance, voluntary grant, lease or license to demise, or for any copy of Court Roll, either upon alienation, descent or otherwise, before or without receiving the Stamp Duty chargeable thereon, every such Steward or other Person shall for every such offence forfeit *Ten Pounds*: Provided always, That nothing hereinbefore contained shall extend to compel the delivery of such copy at the time of, or immediately upon receiving such fee and Stamp Duty.

Penalty on Stewards taking Fee for Surrenders, &c. before receiving Stamp Duty 10*l.*

40. Stewards of Manors to deliver to the Commissioners yearly a Schedule of all

And be it Enacted, That the steward of every manor and of every honour, of which manor and honour respectively any copyhold or customary lands, tenements or hereditaments shall be parcel or holden, shall within *Fourteen Days* after the *First* day of *July* in

Surrenders, Admittances, &c. made within their Manors during the preceding year.

every year, deliver or cause to be delivered to the Commissioners of Stamps and Taxes at the Head Office for Stamps in Westminster, a Schedule containing a list of all the surrenders, admittances and voluntary grants of or to any lands, tenements or hereditaments, parcel or holden of any such manor or honour which shall have been made or granted during the previous year; (that is to say) from the *First* day of *January* to the *Thirty-first* day of *December* (both days inclusive) of the preceding year, and also a list of all licenses to demise any of such lands, tenements or hereditaments which shall have been granted during the same period; and in every such list there shall be specified and set forth the following particulars; (that is to say) with respect to every such surrender there shall be specified and set forth the date thereof, and of the Court at which the same shall have been presented or inrolled, the names and other descriptions of the Person making the same, and of the Person to whose use the same shall have been made, and it shall be stated whether such surrender was made upon the sale or mortgage of any such lands, tenements or hereditaments or otherwise, and if upon the sale or mortgage thereof, the amount of the purchase or mortgage money or other consideration for such surrender shall be truly specified and set forth; and with respect to every such admittance, there shall be specified and set forth the date thereof, and the name and other description of the Person admitted, and it shall be stated whether such admittance was made upon alienation, descent or otherwise, and if in pursuance of any previous surrender, the date thereof, and the name of the Person who made such surrender shall also be stated; and with respect to every such voluntary grant and license to demise respectively, there shall be specified the date thereof, and the name and other description of the Person to whom the same shall have been made or granted; and with respect to every such surrender, admittance, voluntary grant and license to demise respectively, it shall be stated whether the same were made or granted in Court or out of Court, and whether or not the copy of Court Roll thereof has been made out and delivered to or for the use of the Person entitled thereto, and if the same has been so delivered, there shall also be specified the amount and denomination of the Stamp or Stamps impressed upon such copy of Court Roll, the name and place of abode of the Person to whom the said copy was delivered, and the date of such delivery; and every such Schedule shall be signed by the steward of such manor or honour, and there shall be annexed to and delivered therewith an affidavit made by such steward in the form or to the effect next hereinafter mentioned; and if the steward of any such manor or honour shall at any time neglect or omit to deliver or cause to be delivered to the said Commissioners of Stamps and Taxes, within the time and in the manner hereinbefore directed in that behalf, such Schedule as aforesaid, with such

Penalty for neglect to deliver such Schedule, 100 *l.*

such affidavit as aforesaid annexed thereto, he shall for every such neglect or omission forfeit *One hundred Pounds.*

And be it Enacted, That the Affidavit directed to be made by the steward of every such manor and honour as aforesaid, shall be in the form or to the effect following; (that is to say)

41. Form of Affidavit to be annexed to the Schedule and delivered therewith.

"I, A. B. of [insert the Deponent's place of abode and his addition] Steward of the manor [or, honour] of [insert the name of the manor or honour] in the county of [name the county] do swear [or, if a Quaker, solemnly affirm] that to the best of my knowledge, information and belief, the Schedule hereunto annexed and signed by me, doth contain a true list of all the surrenders, admittances and voluntary grants of or to any lands, tenements or hereditaments, parcel or holden of the manor [or, honour] of [insert the name of the manor or honour] aforesaid, which have been made or granted during the year [insert the year of our Lord] now past; (that is to say) from the *First* day of *January* to the *Thirty-first* day of *December* of the said year, both days inclusive; and also a true list of all licenses to demise any of such lands, tenements or hereditaments which have been granted during the year aforesaid: And I do further swear [or, affirm] that to the best of my knowledge, information and belief, the said Schedule doth also contain full and true particulars of all such matters and things as are required to be specified and set forth therein by an Act passed in the year of the reign of King WILLIAM the Fourth, intituled, [insert the Title of this Act.] A. B.

Sworn [or, affirmed], &c.

42. Presentations to Benefices shall be filed in the Registry of the Diocese, and a Certificate obtained of their being duly stamped where requisite.

And be it Enacted, That no instrument of collation, presentation or donation to, of or for any benefice or spiritual or ecclesiastical preferment shall be good, valid or effectual, unless the same shall be in writing under hand and seal, and shall be duly stamped, if a Stamp thereon shall be required by law, and that every such instrument, and also every presentation or donation under the Great Seal, and every certificate of any Bishop or Vicar General of any diocese of the yearly value of any benefice or preferment, shall be deposited with the Registrar of the diocese, who shall forthwith cause the same to be filed in the Registry of the diocese, and shall give to the Person so depositing the same, a certificate that the same respectively have been so deposited; and every such certificate of the said Registrar shall further state, either that such instrument is duly stamped, or that the same is not by law subject to any Stamp Duty, and shall also state the date of such instrument, and the day of the month and year when such instrument was so deposited or filed; and such certificate of the said Registrar for the purpose of induction into any such benefice or ecclesiastical preferment, or for any other purpose whatsoever for which the production of any instrument of collation, presentation or donation is or shall be required by law, shall be received and admitted instead of, and shall be of the same force and effect, as the instrument of collation, presentation or donation might or could be if produced, and no Person shall be inducted into any benefice or preferment who shall not, at the time and place of such induction, produce such certificate to the Person authorized to make such induction; and if any such induction shall be made contrary hereto, such induction shall be wholly void and of no effect, and every Person making the same shall forfeit *Fifty Pounds*; and every such Registrar shall, for so receiving and filing such instrument and granting such certificate thereof, be entitled to receive a fee of *Two shillings and Sixpence* and no more, and a fee of *One Shilling and Sixpence* for any new certificate of the same matter which may be afterwards required; and if any such Registrar shall refuse or neglect, or omit to receive and file such instrument, or to grant any such certificate, on reasonable demand thereof, or shall certify therein any thing which shall not be true, of the truth whereof the proof shall lie on him, he shall forfeit *One hundred Pounds*; and upon any trial or hearing of any action, suit or proceeding for the recovery of any tithe, glebe or other matter or thing, or for any purpose whatsoever, in any court of law or equity, or any Ecclesiastical Court, or before any Court or Magistrate having any summary jurisdiction, wherein it shall be necessary for any Person to prove his title to any benefice or any spiritual or ecclesiastical preferment, every such Person shall produce, as part of his title to such benefice or preferment, a certificate under the hand of the Registrar of the diocese, that the instrument of collation, presentation or donation, and also that the certificate of the Bishop or Vicar General of the diocese, of the yearly value of such benefice or preferment (where by law such last-mentioned certificate shall be required to be given), have respectively been duly deposited with such Registrar; and without the production of such certificate of the said Registrar, such title shall be held and adjudged to be imperfect, and not proved; any consent or admission, or any law or any rule or practice of any Court to the contrary notwithstanding.

Registrar's Fee for such Certificate.

Penalty for refusing to grant such Certificate.

Certificate part of the title to the Benefice.

43.
Admissions, &c. to Livings in Scotland shall be by Instrument duly stamped, and filed in the Records of the Presbytery.

And be it Enacted, That no admission, collation, institution or entry, by any Presbytery or other competent authority, to any ecclesiastical benefice or living in Scotland, by ordination, induction or otherwise, nor any license by any Presbytery or other Ecclesiastical

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siastical Court in Scotland, shall be good, valid or effectual, unless the same shall be evidenced by an instrument in writing which shall be duly stamped as required by this Act, and shall be subscribed by the Clerk of the said Presbytery or Court, or other member thereof appointed by the Presbytery or other proper ecclesiastical power for the purpose, and shall be dated on the day on which it may be granted; and such instrument, so duly signed shall be preserved along with, and shall form part of the Records of the said Presbytery or Court respectively granting the same; the obtainer thereof receiving an attested copy of the same from the Clerk of such Presbytery or Court; and if any Person shall be collated, admitted or inducted to any such ecclesiastical benefice or living, or if any such license shall be granted, without such stamped instrument having been duly signed as aforesaid, such collation, admission or induction or licence, shall be wholly void and of no effect, and every Person making or granting the same, shall forfeit the sum of *Fifty Pounds.*

44.

For securing payment of the Stamp Duties on admissions into Courts, of Barristers or of Persons to Degrees, on admission into Colleges and into Corporations.

AND for securing the several Stamp Duties payable in respect of the admission of Persons to degrees, offices, professions or employments, or to the exercise of any faculty, right or privilege, in any court of law or equity, or into or in any faculty, society, university, college or place, and also on the admission of freemen and others; BE it Enacted, That in all cases where any Stamp Duty is or shall be payable in respect of the admission of any Person to any degree, office, profession or employment, or to the exercise of any faculty, right or privilege in any court of law or equity, or into, or in, or of any faculty, society, university, college or place, or any corporation, guild or company, or as a freemen or other member of such corporation, guild or company, the Person applying to be so admitted shall deliver to the proper officer or functionary of such court, faculty, society, university, college, place, corporation, guild or company, a piece of vellum, parchment or paper duly stamped, for denoting the Duty payable in respect of such admission; and on such piece of vellum, parchment or paper, such officer or functionary shall write or cause to be written an instrument of admission, or an entry or memorandum thereof, and the date of such admission, and shall sign the same at the time of receiving the same, or within *Three Days* next after; and such piece of vellum, parchment or paper so written and signed, shall be kept and filed by such officer or functionary, or by the clerk or secretary of such court, faculty, society, university, college, place, corporation, guild or company; and no Person in respect of whose admission any Stamp Duty shall have been or shall be payable as aforesaid, shall be admitted, or shall be deemed to be or to have been admitted, to any privilege, or to practise in any manner under and by virtue of any such admission, nor shall any such admission be valid or effectual for any purpose whatsoever, unless nor until such instrument, entry or memorandum so stamped as aforesaid, shall be signed and filed in the manner aforesaid, to be from time to time produced to, and inspected by, such officer of Stamp Duties as shall be in that behalf appointed by the Commissioners of Stamps and Taxes: Provided always, That where any Person upon whose admission into any Court of law or equity, or into any society, such instrument, entry or memorandum shall be so written on vellum, parchment or paper duly stamped, and so filed as aforesaid, shall, for the purpose of his admission into any other court of law or equity, or into any other society, or for any other purpose, require a Certificate of such Person having been so previously admitted into any court of law or equity, or into any society, such Person shall be entitled to demand and receive from the proper officer or functionary of such court or society into which such Person was so previously admitted, a Certificate that such Person had paid the Stamp Duty on such his previous admission into such court or society, and that such instrument, entry or memorandum of such previous admission, duly stamped, remains filed in such court or in the office of such society; and every such Certificate shall be deemed sufficient evidence of such previous admission, and of the payment of the Stamp Duty in respect thereof; and if any such officer or functionary of any such court, faculty, society, university, college, place, corporation, guild or company, shall for the space of *Three Days* next after any such admission as aforesaid, omit or neglect to write or cause to be written, or shall omit or neglect to sign, any such instrument, entry or memorandum of such admission upon such vellum, parchment or paper duly stamped as aforesaid, or shall write or sign, or shall cause or permit to be written or signed, any such instrument, entry or memorandum on vellum, parchment or paper not duly stamped as aforesaid; or if any such officer or functionary, or any clerk or secretary of any such faculty, society, university, college, place, corporation, guild or company, shall for the said space of *Three Days* neglect or omit to file such instrument, entry or memorandum; or if any officer of any court of law or equity shall refuse to grant any such Certificate in the manner hereinbefore directed, or shall certify therein any thing which shall not be true, every such officer, functionary, clerk or secretary so offending shall forfeit *Fifty Pounds.*

Provision as to subsequent Admissions into Courts or Societies.

Penalty on Officers not writing Admissions on proper Stamps, or not filing same.

45.
Officers having custody of Public Books, &c. shall permit Officers of Stamps to inspect them.

And be it Enacted, That every officer, town clerk, clerk or other Person, of or belonging to any court of law or equity, or of or to any faculty, society, university, college or place, or of or to any corporation, guild or company, or of or to any other public office, or of or in any city, borough, burgh or town corporate, and the steward

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steward or deputy steward of any court baron, or of any honor or manor court, who shall have in his custody or power any books, papers, instruments, documents, court rolls or proceedings whatever, the sight, examination or knowledge whereof may tend to the securing of any of the Duties under the care and management of the Commissioners of Stamps and Taxes, or to the proof or discovery, or prevention of any fraud or omission relating to the said Duties, or to the proof of the payment of the said Duties, or to the discovery of the non-payment thereof, shall from time to time, at all seasonable times, whenever he shall be thereunto required by any person authorized by the said Commissioners in that behalf, produce to the Person so authorized, all such books, papers, instruments, documents, court rolls and proceedings, and permit and suffer him to inspect and examine the same, and to take thereout such notes, extracts or memoranda, as every such Person so authorized shall think fit, without fee or reward, upon pain that every such officer or other Person who shall refuse or neglect to produce such books, papers, instruments, documents, court rolls or proceedings, or to permit or suffer such inspection and examination to be made thereof as aforesaid, or such notes, extracts or memoranda to be taken, shall for every such refusal or neglect forfeit *Fifty Pounds.*

46. Penalty on Registrars and others giving Testimonials or Certificates not duly stamped, 20*l.*

And be it Enacted, That if any Registrar, Officer, Clerk, or other Person shall write, sign or give, or shall cause or procure to be written, signed or given, upon any piece of vellum, parchment or paper, not duly stamped, any testimonial or certificate, or any copy of or extract from any Public Roll, Record, Book or Register, such testimonial, certificate, copy or extract being liable to or chargeable with any Stamp Duty, he shall forfeit *Twenty Pounds*; and if in the office or department of any public Officer there shall be any fraud, practice or neglect, so that His Majesty may be deprived of any Stamp Duty by reason or on account of any Person making, engrossing or writing any deed or other instrument whatsoever, chargeable with any Stamp Duty upon vellum, parchment or paper not duly stamped, or by reason or on account of the neglect of any thing required to be done by such officer in the execution of the duties of his said office, or by the doing of any thing contrary thereto in relation to any Stamp Duty, then and in every such case where no specific penalty is by any Act relating to Stamp Duties imposed for such offence, every such officer shall forfeit the sum of *Fifty Pounds.*

Penalty on public Officers guilty of fraud or neglect with relation to Stamp Duties, 50*l.*

47. Articles of Clerkship, in order to admission as Solicitors, &c. in any Court in England or Ireland, shall be registered in the

And be it Enacted, That whenever any Person, by any articles of clerkship or apprenticeship, made or entered into after the commencement of this Act, shall become bound, or by any such articles made within *Six calendar Months* previous to the commencement of this Act, shall have become bound to serve as a clerk or apprentice, in order proper Court within Six Months after execution, or service shall be calculated from date of Inrolment.

order to his admission as a solicitor, attorney, notary public or proctor in any of His Majesty's courts in England or Ireland, such articles, duly stamped, shall be inrolled or registered, with or by the proper officer appointed or to be appointed for that purpose, in the court wherein such Person shall purpose to be afterwards admitted as such solicitor, attorney, notary or proctor, by virtue of his service under such articles; together with an affidavit stating the true date of the execution of such articles by all the several persons parties thereto; and in case such articles shall not be inrolled or registered as aforesaid, within *Six calendar Months* next after the first execution thereof by any party thereto, together with such affidavit of the time of the execution of such articles, the service of such clerk or apprentice, under such articles, shall be deemed to commence from the time of such inrolment or registry only, and not from the execution of such articles; and no Person shall be admitted a solicitor, attorney, notary public or proctor, unless such articles shall be duly inrolled and registered as aforesaid.

No Admission without Inrolment.

48.

Articles or Indentures in order to admission as a Writer to the Signet, Solicitor, &c. in Scotland, shall be registered within Six Months after date, or service shall commence from the date of registration.

And be it Enacted, That whenever any Person, by any articles or indenture of clerkship or apprenticeship, made or entered into after the commencement of this Act, shall become bound, or by any such articles or indenture made within *Six calendar Months* previous to the commencement of this Act, shall have become bound to serve as an apprentice or clerk, in order to his admission as a Writer to the Signet, solicitor, attorney, procurator, agent or notary public in Scotland, such articles or indenture, duly stamped, shall be inrolled or registered in manner following; (that is to say) such articles or indenture made in order to admission as a Writer to the Signet, shall be inrolled or registered with or by the clerk of the Society of Writers to the Signet, or other proper officer to be appointed for the purpose by the said society; and such articles or indenture made in order to admission as a solicitor, attorney, procurator or agent in any of the superior courts in Scotland, or as a notary public, shall be inrolled or registered in a particular roll or record, to be prepared and kept by an officer whom the Judges of the Court of Session are hereby authorized and required to appoint for that purpose, and which appointment such Judges may at their discretion revoke; and such articles or indenture made in order to admission as a solicitor, attorney, agent or procurator in any other court in Scotland, shall be inrolled or registered with or by the Sheriff or Stewart Clerk of the county or stewartry within which the solicitor, attorney, procurator or agent, party to the said articles or indenture, shall reside, in the Sheriff or Stewart court books of the said shire or stewartry; and in case such articles or indenture shall not be so inrolled or registered within *Six calendar Months* next after the first execution thereof, by any party thereof, the service of such apprentice or clerk shall

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be deemed to commence from the time of such inrolment or registration only, and not from the execution of such articles or indenture; and no Person shall be admitted a Writer to the Signet, solicitor, attorney, procurator, agent or notary public in Scotland, unless such articles or indenture shall be duly inrolled or registered as aforesaid; and every such officer appointed or to be appointed for the purposes aforesaid, and every such Sheriff or Stewart Clerk shall, by indorsement on every such articles or indenture, certify the day and time on which the same shall be left for such inrolment or registry; and if any such Officer or Sheriff or Stewart Clerk shall refuse or neglect to inrol or register such articles or indenture, or to grant any such certificate, or shall certify therein any thing which shall not be true, and of the truth whereof the proof shall lie upon him, he shall forfeit *Fifty Pounds*: Provided always, That it shall not be necessary to inrol or register any articles or indenture made in order to admission as a Writer to the Signet, and duly inrolled and recorded as aforesaid, in the books of any such shire, notwithstanding that the same may also have been made with a view to admission likewise as a solicitor, procurator, agent or notary public.

49. Affidavit to be made by Party applying to be admitted as Solicitor, &c. specifying payment of the Duty, Name, &c. of Master, time of execution and registry of Contract.

And be it Enacted, That every Person applying to be admitted or entered a solicitor, attorney, notary public, writer to the signet, proctor, agent or procurator, in any such court or society as aforesaid, in any part of the United Kingdom, by virtue of any such articles or indenture as aforesaid, and service under the same, before he shall be inrolled or registered, or permitted to practise or act in any such capacity as aforesaid, shall make an affidavit of the due payment of the Stamp Duty upon or in respect of such articles or indenture, and shall insert in such affidavit the amount of the sum paid in respect of the Stamp Duty on such articles or indenture, and shall also specify the name and place of abode of the Person with whom such articles or indenture were or was entered into, the time of the execution thereof, and the time and place of inrolling or registering the same; and in case such Person shall have been previously admitted or entered a solicitor, attorney, notary, writer to the signet, proctor, agent or procurator in any other court or society, he shall also specify in such affidavit the court or society in which he has been so admitted or entered, and the time of his admission or entry therein, and shall cause such affidavit to be duly filed in the court or society in which he shall require to be admitted, with the proper officer appointed or to be appointed by every such court or society for receiving and filing such affidavits, and every such affidavit shall be produced in the court in which such Person shall apply to be admitted as last aforesaid, before he shall be admitted or inrolled or registered therein.

And

50.
Commissioners prohibited from stamping any Articles of Clerkship, &c. after Six Months from the date thereof;

And be it Enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp under any pretence whatever, after the expiration of *Six calendar Months* from the date thereof, any vellum, parchment or paper, upon which have or hath been or shall be ingrossed, printed or written, any articles of clerkship, contract, indenture or other instrument whereby any Person hath or shall become bound to serve as a clerk or apprentice, in order to his admission as a solicitor, attorney, proctor, writer to the signet, agent or procurator, in any court of law or equity, or in the High Court of Admiralty, or any Ecclesiastical Court, or the Courts of Session, Justiciary, Exchequer, Commission of Teinds, or the Commissary Court, or any inferior court: Provided always, That upon the payment of the full amount of the Stamp Duty imposed by law on articles of clerkship or indentures entered into by any Person in order to his admission into His Majesty's superior courts of record at Westminster, or into any superior court in Scotland, it shall be lawful for the Commissioners of Stamps and Taxes, or any of their officers, at any time after the commencement of this Act, whenever thereto required, and without payment of any penalty, to cause to be stamped, with a Stamp denoting the payment of such Duty, any vellum, parchment or paper upon which there shall have been previously written any articles of clerkship, or any indenture under which any Person shall or may have served, or have become bound to serve as a clerk or apprentice, in order to his admission into any court in Great Britain, not being one of His Majesty's said superior courts at Westminster or in Scotland; and thereupon any Person having served for the period required by such articles or indenture, and being in other respects fully qualified, shall be capable of being admitted an attorney or solicitor in any one or more of His Majesty's said superior courts at Westminster or in Scotland, if the rules of the said respective courts shall permit: Provided always, That any such articles or indenture which shall be required to be so stamped, shall have been previously stamped with a Stamp denoting the payment of the Duty payable in respect of the same at the date thereof.

except Articles of Clerkship stamped with a view to admission in inferior Courts, which may be afterwards stamped, to entitle to admission into superior Courts.

51.
No Person shall commence or defend Actions, as Attorney, Solicitor, &c. unless duly admitted as such; Penalty 100*l.*

And be it Enacted, That if any Person shall, either in his own name or in the name of any other Person, sue out any writ or process, or commence, prosecute, carry on or defend any action, suit, prosecution or other proceeding, or do any other act whatever as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer, in any court in any part of the United Kingdom, or in any matter of bankruptcy, or before any Justice or Justices of the Peace either in or out of sessions, unless such Person who shall do any such act as aforesaid, shall have been duly admitted and inrolled according to law, and at the time of doing any such act as aforesaid, shall actually continue and be so admitted and inrolled as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer, in one of His Majesty's superior courts at Westminster, if such act shall be done in England, or at Edinburgh or Dublin, if in Scotland or Ireland respectively, or unless he shall be admitted and inrolled as aforesaid, in the court in which such action, suit, prosecution or other proceeding shall be commenced, prosecuted, carried on or defended, or in which such act shall be done, he shall forfeit *One hundred Pounds*, and shall be incapable to maintain or prosecute any action or suit in any court of law or equity, for any fee or reward, or for any disbursements on account of any such act or business as aforesaid, done or performed; and if any Person not being duly admitted and inrolled, and entitled to practise as attorney or agent, or as a solicitor, notary, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer of or in any court, shall practise in any court, civil or criminal, in the name of any Person being an attorney, agent, solicitor, notary, writer to the signet, proctor, procurator, clerk or officer of such court, the Person so practising in the name of such other Person shall be deemed to be guilty of a contempt of the court, and shall be punished as such by attachment, and by fine or imprisonment, or by both, at the discretion of the court.

Persons not qualified practising as Attornies, in the names of qualified Persons, punishable by attachment, &c.

52.
Attorney, &c. admitted in any Court in the United Kingdom, shall before practising, deliver at the Stamp Office a note, in writing, containing his name, residence and period of admission; and on payment of Duty, sha receive a stamped Certificate.

And be it Enacted, That every Person admitted, sworn, inrolled or registered, or entitled to act as an attorney or agent, or as a solicitor, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer in any court whatever in the United Kingdom, or asawriter to the signet, or notary public in any part of the United Kingdom, shall, before he shall act in any such capacity or character as aforesaid, in any court, or in any matter of bankruptcy, or before any Justice or Justices of the Peace either in or out of sessions, deliver or cause to be delivered to some authorized officer of Stamp Duties, if such Person shall reside in England, at the Head Office for Stamps in Westminster, and if such Person shall reside in Ireland, at the Head Office for Stamps in Dublin, and if such Person shall reside within the city or shire of Edinburgh, at the Head Office for Stamps in Edinburgh, and if such Person shall reside elsewhere than as aforesaid, then to or at the office of the distributor of Stamps for the district, shire, stewartry or place wherein such Person requiring such certificate shall reside, a paper or note in writing, containing the christian name and surname of such Person, and the usual place where the business of such Person is intended to be carried on, and which shall be deemed and taken to be the place of his residence, and stating the date or time when such Person was so admitted, sworn, inrolled or registered as aforesaid; and upon payment of the Stamp Duty by law chargeable at the time, every such Person shall be entitled to a certificate, duly stamped to denote the payment of the Stamp Duty on such certificate, describing him in such certificate according to the description contained in the said note, which certificate the proper authorized officer aforesaid shall cause to be immediately issued under his hand and name, in such manner and form as the Commissioners of Stamps and Taxes shall direct; and every Person who at any time before the commencement of this Act shall have obtained a certificate of the like nature, as the certificate required by this Act, or who at any time after the commencement of this Act shall obtain any such certificate under any Act relating to Stamp Duties, or who shall be admitted, sworn, inrolled or registered, or entitled to act as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor, procurator, or as a sworn clerk, side clerk, clerk in court, or other clerk or officer in any court whatever in the United Kingdom, shall yearly and every year, between the *Fifteenth* day of *November* and the *Sixteenth* day of *December* in each and every year, take out a certificate in like manner and under the like regulations as are required as to such first certificate hereinbefore mentioned; and every certificate which shall be issued between the *Fifteenth* day of *November* and the *Sixteenth* day of *December* in any year, shall bear date on the *Sixteenth* day of *November* in such year; and every such certificate which shall be issued at any other time, shall bear date on the day on which the same shall be issued; and every such certificate, at whatever time of the year the same shall be issued, shall have effect and be in force from the day of the date thereof until and upon the *Fifteenth* day of *November* next ensuing such date and no longer; and every Certificate of a like nature as the Certificate hereinbefore required, which shall or may have been granted under any Act or Acts in force in any part of the United Kingdom, at any time before the commencement of this Act, shall respectively continue and be in force until, and shall cease and determine upon the *Fifteenth* day of *November* in the year *One thousand eight hundred and thirty* notwithstanding any such Certificate may, at the time of issuing the same, have been granted to continue in force until any day before or after the said last-mentioned day; and every such Certificate so granted at any time before the commencement of this Act, shall have, and shall continue to have the same force and effect for all purposes, as if the same had been granted to be and continue in force until and upon the said *Fifteenth* day of *November One thousand eight hundred and thirty* and no longer.

Certificates shall be renewed annually, and continue in force till the 15th November after date.

Certificates granted before this Act shall be in force until 15th November.

And

53. Certificate shall be produced and entered in the Courts of which the party is an Attorney, &c. with an officer, who shall make Alphabetical Lists of the parties, &c.

And be it Enacted, That before any Person described in any such Certificate shall be permitted, or shall be lawfully qualified to act or practise in the capacity described in such Certificate, such Certificate shall be produced and entered in the manner hereinafter directed; (that is to say) every such Certificate taken out or renewed by any Person residing in England or Ireland, shall be produced to the proper officer appointed or to be appointed for that purpose, by the Judge or Judges of one or other of the courts in which such Person shall have been admitted, inrolled, sworn or registered; and every such Certificate taken out or renewed by any Person residing within the City or Shire of Edinburgh, shall be produced to some officer appointed or to be appointed for th purpose by the Judges of the Court of Session; and every such Certificate taken out or renewed by any Person residing in any sheriffdom or stewartry in Scotland, shall be produced to the Clerk or Person duly authorized to act as clerk of the sheriffdom or stewartry within which the obtainer of such Certificate shall happen to reside, whatever may be the capacity in which the obtainer may practise as described in such Certificate; and every such Officer and Person so appointed or to be appointed as aforesaid, and every such Clerk of every sheriffdom or stewartry, shall from time to time, upon the production of such Certificate duly stamped, and upon payment of the fee of *One Shilling*, enter in some roll or book to be provided and kept for that purpose, in alphabetical order, the name of the Person described in such Certificate, his place of residence as therein stated, the time when he shall have been first admitted, sworn, inrolled or registered, and the date of such Certificate; to all which said rolls or books, all Persons may at seasonable times have free access without fee or reward; and every such Officer or Person appointed or to be appointed for such purpose as aforesaid, and every Clerk of every such sheriffdom or stewartry, or Person duly authorized to act as such, upon receiving any such Certificate as aforesaid, shall mark thereupon the date of its being exhibited, and shall re-deliver the same to the party at any time after the expiration of *Ten Days*, whenever the same shall be applied for, with a signed note or memorandum denoting it to have been duly entered in the said appropriate roll or book; and if any Officer or Person so appointed or to be appointed for such purpose as aforesaid, or any Clerk or Person duly authorized to act as Clerk of any sheriffdom or stewartry to whom any such certificate shall be produced or tendered for the purpose of being entered as aforesaid, shall refuse or neglect, or fail to enter the same, or shall neglect or fail to mark thereon the date of its being exhibited, or the entry thereof, or shall wilfully and knowingly mark thereon any false or incorrect date, or shall refuse to re-deliver the same to the party when the same shall be applied for, every such Officer, Clerk or other Person so offending shall forfeit

Ten Pounds : Provided always, That only one book or roll shall be kept and used at one time for the purpose of entering such Certificates as aforesaid in one shire or stewartry in Scotland.

54.
Attornies, &c. resident in London or Edinburgh for Forty days in any year, shall be liable to the higher Certificate Duty.

And be it Enacted, That if any Person liable to any of the Duties imposed on such annual Certificates as aforesaid, shall reside or be at or in any place within the distance of ten miles from the General Post Office in the city of London, or within the city or shire of Edinburgh, for the space of *Forty Days* or more in any one year, every such Person shall be liable to the higher duties by this Act imposed upon such Certificates, for or in respect of the year in the course of which he shall be so resident for the space of *Forty Days* or more. notwithstanding any such Person shall reside elsewhere at other times in any such year.

55.
Attornies, &c. suing or doing any act without obtaining the required Certificate, shall forfeit 50*l.* and be incapable of recovering Fees, &c.

And be it Enacted, That if any Person shall directly or indirectly by himself, or any Person acting for him, and either in his own name or in the name of any other Person or Persons, sue out any writ or process, or commence, carry on or defend any action, suit, prosecution or proceeding, or do any act as a notary public, or do any act whatsoever as an attorney or a solicitor, or as a Person required by law to take out such annual Certificate as aforesaid, without having first obtained such Certificate duly stamped and remaining in force, or without having produced such Certificate to the proper officer, or without having caused the same to be entered in the proper book, in such manner as is hereinbefore directed, and whether he shall be an attorney or solicitor, or other person who ought by law to take or let such annual Certificate or not; or if any Person required by law to take out such annual Certificate as aforesaid, shall deliver, or cause to be delivered to any officer of Stamp Duties, or other Person authorized to grant such Certificate, any paper or note in writing, containing any false statement of his place of residence, or of the time of his having been first admitted, sworn, inrolled or registered, then and in any such case, upon proof of the said facts, or any of them, in a summary way to the satisfaction of the court in which such proceeding shall be had, or to which such proceeding shall relate, an order shall be made to prevent such Person from practising or acting in any manner in such court, or to strike his name off the roll of such court; and every such solicitor, attorney or person so offending, shall also forfeit *Fifty Pounds*, and shall be by incapable to maintain or prosecute any action or suit in any court whatever for the recovery of any fee, reward or disbursement, on account of prosecuting, carrying on or defending any such action, suit, prosecution or proceeding, or relating to any business, matter or thing performed, executed, directed or conducted by him in any character requiring such certificate as aforesaid; and in any action or

prosecution,

In Actions for Penalties against Attornies, &c. they shall be deemed to have acted as such, unless proceedings be set aside by the Court.

prosecution, or on any trial or hearing whatsoever, for or relating to any penalty or other matter under any Act relating to Stamp Duties, the person in whose name, as an attorney, solicitor or other person required by law to take out such annual Certificate as aforesaid, either singly or together with that of any other Person, any writ or process shall be sued out, or any action, prosecution or proceeding shall be commenced, prosecuted, carried on or defended, or any act whatsoever shall be done in any court in the United Kingdom, shall be deemed and taken to have actually so sued out such writ or process, or to have so commenced, prosecuted, carried on or defended such action, suit or proceeding, or done such other act, unless the contrary be proved, or unless previous to such trial or hearing, such writ, process or proceeding, or other act, shall have been set aside by the court, on examination into the facts on oath (and which such court is in such case hereby required to do), and not by consent, as having been sued out, commenced, prosecuted, carried on or defended, or taken without the direction or privity of the attorney or other person whose name shall have been used on such occasion.

56.
Penalties expressly extended to Notaries.

AND to avoid doubts whether or how far notaries are liable to the duties and regulations in this Act contained; BE it Enacted, That any Person who in any part of the United Kingdom shall act as a notary public, or shall use or exercise the office of a notary public in any matter, or shall do or perform any notarial act whatever, without having been duly admitted as a notary in the court or courts in the respective parts of the United Kingdom wherein notaries are usually admitted, or without having delivered in a note of his name and place of residence, and the period of his first admission as a notary public into one such court, and taken out such annual or other certificate as is directed by this Act, shall forfeit *Fifty Pounds*, and shall be incapable of maintaining or prosecuting any action or suit in any court whatever, for the recovery of any fee, reward, or disbursement, on account of the performance of any such notarial act, or of any other act, matter or thing done or performed by such Person as a notary public: Provided always, That no Person shall be bound to take out or to record in any one year more than one annual Certificate, nor to deliver in a note of his name and residence as required by this Act, more than once, although he may act in more than one of the capacities of solicitor, attorney, notary public, writer to the signet, proctor, agent or procurator, or as a conveyancer, or in more than one of the courts aforesaid.

One Certificate sufficient for Attorney, Notary, &c.

57.
Solicitors, &c neglecting to obtain Certificates for one whole year, disabled to practise, but

And be it Enacted, That if any Person entered, admitted, sworn, inrolled or registered in any court as an attorney or solicitor, or in any other capacity in respect of which such annual Certificate as aforesaid may be re-admitted on payment of Duty and Penalty.

aforesaid is required, shall neglect to obtain such annual Certificate for the space of one whole year, such Person shall from thenceforth be incapable of practising in his own name or in the name of any other Person in any such court by virtue of such entry, admission, inrolment or register; and the entry, admission, inrolment or register of such Person in any such court, shall from thenceforth be and become null and void: Provided always, That nothing herein contained shall be construed to prevent any court from re-admitting any such Person, on payment to the Commissioners of Stamps and Taxes of the Duty accrued after the expiration of the last Certificate (if any) obtained by such Person, and of such further sum of money, by way of penalty, as such court shall think fit to order and direct.

58. Saving for Revenue Solicitors, under 9 G. 4. c. 25.

Provided always, and be it Enacted, That nothing contained in this Act shall extend to alter or affect any provision contained in an Act made in the ninth year of the reign of his late Majesty King George the Fourth, intituled, "An Act to authorize the Appointment of Persons to act as Solicitors on behalf of His Majesty in any Court or Jurisdiction in Revenue Matters;" nor to subject such Solicitors on behalf of His Majesty to the payment of any Stamp Duty, nor to the performance of any matters or things required by any Act with respect to any Attornies or Solicitors, or other Persons as aforesaid, acting in any of the Courts of the United Kingdom.

59. Person having regularly served any Attorney, &c. shall not be disqualified from being admitted by reason of any omission of his Master to take out his annual Certificate, &c.

Provided also, and be it Enacted, That no Person who shall have regularly served any attorney, solicitor, proctor, writer to the signet, agent, procurator or notary public, for the term of years required by law, shall be prevented or disqualified from being admitted an attorney, solicitor, proctor, writer to the signet, agent, procurator or notary public, by reason of the Person whom he may have served having neglected during such term of years, or any part thereof, to take out any annual Certificate required by this Act, or to register or enter the same, in case such Person having so served shall be in other respects entitled by law to be so admitted.

60. Certain Persons only may draw Conveyances, &c. on penalty of 50*l.*

And be it Enacted, That every Person who in any part of the United Kingdom shall, for or in expectation of any fee, gain or reward, directly or indirectly draw or prepare any conveyance of, or any deed relating to any real or personal or heritable or moveable estate or the draft of any such conveyance or deed as aforesaid, or any proceedings in law or equity, (other than and except Serjeants at Law and Barristers in England and Ireland respectively, and Members of the Faculty of Advocates in Edinburgh, and other han and except Attornies, Solicitors, Notaries, Proctors, Writers to the Signet, Agents or Procurators, in any part of the United Kingdom, having obtained regular Certificates, and other than and except Special Pleaders, Draftsmen in Equity and Conveyancers, being members of one of the Four Inns of Court in England, and having taken out the Certificates mentioned in the Schedule (A.) to this Act annexed, and other than and except Conveyancers and others in Scotland and Ireland, respectively, having taken out the Certificates respectively mentioned in the said Schedule (A.), and other than and except Persons solely employed to ingross any deed, instrument or other proceedings, not drawn or prepared by themselves and for their own account respectively, and other than and except public officers drawing or preparing official instruments applicable to their respective offices, and in the course of their duty,) shall for every such offence forfeit *Fifty Pounds*: Provided always, That nothing herein contained shall extend to prevent any Person drawing or preparing any will or other testamentary paper, or any agreement not under seal, or any letter of attorney; and in any action, information or other proceeding for the recovery of the said penalty of *Fifty Pounds* it shall be sufficient to allege or aver that the defendant did draw or prepare any such conveyance or deed or draft of conveyance or deed as aforesaid without being duly authorized by law so to do, and it shall not be necessary further or otherwise to state or describe any such offence nor to prove that such defendant was a person not so duly authorized, but the proof that such defendant was so duly authorized shall lie upon him.

Exceptions.

61.
Certificates of Conveyances, &c. shall expire on the 31st October yearly.

And be it Enacted, That every Certificate which at any time after the *Thirty-first* day of *October* and before the *First* day of *December* in any year shall be granted by the Commissioners of Stamps and Taxes, or their proper officer, to any Person in the character of a conveyancer, special pleader or equity draftsman, shall bear date on the *First* day of *November* in such year respectively; and that every such Certificate which shall be granted at any other time in any year, shall be dated on the day on which such Certificate shall be actually granted; and every such Certificate, whatever may be the date thereof, shall have effect and be in force from the day of the date thereof until and upon the *Thirty-first* day of *October* next ensuing such date, and shall then cease and determine.

62.
Duties on Bills, Notes and Receipts payable by the Persons giving the same, except for Sums paid to His Majesty.

And be it Enacted, That all Stamp Duties chargeable by law upon bills of exchange, promissory notes or receipts shall, unless it be otherwise expressly provided, be payable by the Person making, signing or giving such bills, notes or receipts; and that all such Duties, in default of payment thereof, shall be charged upon and levied against the Person by whom the same are hereby respectively made payable, or his executors or administrators, and shall be recoverable as debts due to His Majesty: Provided always, That every

Person requiring a receipt in full of all demands, shall pay to the Person giving the same, the difference, if any, between the Duty payable on a receipt for the sum actually paid, and on a receipt in full of all demands: Provided also, That where any receipt shall be given for any sum payable to His Majesty, or to any Person for his use, the Stamp Duty payable by law thereon, shall be paid by the Person by whom or on whose behalf such receipt shall be required.

63. Penalty on accepting, &c. Bills or Notes not duly stamped.

And be it Enacted, That every Person who shall make, write, sign or issue, or shall cause to be made, written, signed or issued, or shall accept or pay, or shall cause or permit to be accepted or paid, any bill of exchange, or any promissory note liable by law to any Stamp Duty, without the same being duly stamped, shall forfeit *Fifty Pounds*; and every Person who shall draw, make, write or sign, or shall cause to be drawn, made, written or signed any such bill or note not duly stamped, and every Person who shall give, write or sign, or shall cause to be given, written or signed any receipt not duly stamped, and the executors and administrators of any and every such Person respectively, shall be liable to pay the full and proper duty chargeable by law on any such bill, note or receipt, as a debt due to His Majesty.

Parties to Bills, Notes or Receipts, not duly stamped, liable for the Duty thereon.

64. Penalty for post-dating Bills of Exchange, &c.

And be it Enacted, That every Person who shall make and issue, or shall cause to be made and issued any bill of exchange or promissory note for the payment of any sum of money on demand, or at any time after date, or at or after sight, which shall bear date subsequent to the day on which it shall be issued, shall forfeit *One hundred Pounds*.

65. Penalty for drawing, &c. in the United Kingdom unstamped Bills or Notes purporting to be drawn Abroad.

And be it Enacted, That if any Person shall draw, make, write or sign, or shall cause to be drawn, made, written or signed, at any place within the United Kingdom, any bill of exchange or promissory note, which shall purport to be or to have been drawn, made, written or signed at any place out of the said United Kingdom, with intent to defraud His Majesty of the Stamp Duty chargeable on such bill of exchange or promissory note, or with intent to defraud any Person whatsoever; or if any Person shall knowingly and wilfully with any such intent as aforesaid, indorse, utter, negotiate or offer in payment any such bill of exchange or promissory note as aforesaid, every Person so offending shall for the first offence forfeit *Five hundred Pounds*; and for the second and every other offence shall be adjudged guilty of *Felony*, and be liable to be punished by *Transportation for Seven Years*, to parts beyond the Seas: Provided always, That upon application to the Lords Commissioners of His Majesty's Treasury, by or on behalf of the holder of any such bill of exchange or promissory note as aforesaid,

Treasury may direct that such Bills or Notes shall be stamped on the application of a bonâ fide holder.

aforesaid, and upon proof on oath or otherwise to the satisfaction of the said Lords Commissioners, that such holder became bonâ fide possessed of such bill or note before the same became due or payable, and that at the time when he became so possessed thereof, he did not know, and had no reason to suspect that such bill or note had been drawn or made at any other place than that at which it shall purport on the face thereof to have been drawn or made, it shall be lawful for the said Lords Commissioners to direct the Commissioners of Stamps and Taxes to stamp such bill or note with the proper stamp for denoting the Duty on a bill or note of the like tenor, drawn or made in Great Britain, upon payment of such duty only, and without the payment of any penalty; and every such bill or note so stamped in pursuance of any such direction, shall be as valid and effectual as the same would have been if the paper whereon the same shall be written had been duly stamped previous to the drawing or making of any such bill or note thereon, any thing herein contained to the contrary notwithstanding.

66.
No Receipt, unless stamped as a Receipt in full, shall be available for any Sum not specified, nor as a general acquittance.

And be it Enacted, That no receipt other than such as shall be duly stamped for denoting the Duty chargeable by law on a receipt in full of all demands, shall be pleaded or given in evidence in any Court, or be admitted in any Court to be valid or available in law or equity as a discharge for or as any proof of the payment or settlement of any sum of money not actually expressed and specified therein; nor as a general acquittance or acknowledgment of any sum of money, debt, claim, account or demand being paid, settled, received, accounted for, balanced, discharged, released or satisfied, or of any sum of money therein mentioned being accepted in full or in discharge or satisfaction of any debt, claim, account or demand, or of the payment or settlement of any other or greater sum of money than the sum actually expressed in such receipt; any thing in such receipt expressed notwithstanding.

67.
Penalties for writing or signing Charter Parties, Bills of Lading Certificates of Title to Shares in Companies or Receipts not duly stamped.

And be it Enacted, That every Person who shall give, write, sign or issue or shall cause to be given, written, signed or issued any charter-party, or any bill of lading or any certificate of the right or title of any Person to any share or shares in any joint stock or other company, such charter-party, bill of lading or certificate, not being respectively duly stamped, shall forfeit *Ten Pounds*; and every Person who shall give, write, sign or issue, or shall cause to be given, written, signed or issued, any receipt liable by law to any Stamp Duty, without the same being duly stamped, shall forfeit *Ten Pounds* in case the sum expressed in such receipt shall not amount to *One hundred Pounds*, and shall forfeit *Twenty Pounds* in case such sum shall amount to *One hundred Pounds* or upwards, or in case such receipt shall be in full of all demands, or be liable to the Duty on a receipt in full of all demands.

68.
Penalty for giving a Receipt for less than the sum actually paid, or dividing such sum, &c.

And be it Enacted, That the full and whole sum for which any receipt shall be given, or which shall be thereby satisfied or discharged, shall be inserted therein, unless such receipt shall have a Stamp for denoting the proper Duty payable on a receipt in full of all demands; and every Person who shall give, write, sign or issue, or shall cause or procure to be given, written, signed or issued, any receipt in which a less sum shall be expressed than the sum actually paid, satisfied or discharged, with intent to evade the payment of the Stamp Duty, or any part of the Stamp Duty payable by law, or shall with the like intent separate or divide, or cause or procure to be separated or divided, the sum actually paid, satisfied or discharged, into divers sums or receipts, or shall with the like intent write off any part of any debt, claim or demand, or shall by any other means whatsoever, evade or attempt to evade the payment of any Stamp Duty payable by law on any receipt, or shall be guilty of or concerned in any fraudulent contrivance or device whatsoever, with intent or design to defraud His Majesty of any such Duty as aforesaid, shall for every such offence forfeit *Fifty Pounds.*

69.
Penalty on Agents of Clerks committing Offences relating to Receipts,

And be it Enacted, That every agent, clerk, servant, or other Person in the employment of another, who shall in such employment, and for the use, benefit or profit of his employer, whether in the name of such employer, or in his own or any other name, commit any offence against the provisions of this Act, in relation to the Stamp Duty on receipts, shall for every such offence forfeit *Ten Pounds*; and the act of such agent, clerk, servant or other such Person as aforesaid, shall (as to all other pecuniary penalties) be deemed the act of the Person in whose employment he shall be, so far as to subject such employer to any other penalty to which he would have been liable if he had personally committed any such offence, so that such employer, as well as such agent, clerk or other such Person as aforesaid, shall be liable to a penalty for every such offence: Provided always, That only one penalty shall in any case be recoverable for any one such offence.

70.
Sheriffs, Justices and Officers shall give Receipts for Money received under process, &c.

And be it Enacted, That every Sheriff, Under-Sheriff, Justice of Peace, Constable, Officer or other Person by whom any sum of money shall be levied or received under or by virtue of any writ, process, warrant, order or conviction, or by distress, shall forthwith, upon levying or receiving any such sum of money, write and sign a receipt for the same, duly stamped, and shall deliver such receipt, upon demand, to the party against whom, or against whose body, lands or goods such writ, process, warrant, order or conviction shall have been issued, made or adjudged, or upon whose goods such distress shall have been made, or to some Person on his behalf, and shall deduct from the sum so levied or received, the amount of the

Stamp Duty on such receipt; and every Person who shall neglect or refuse to write or sign such receipt for any sum of money so levied or received by him, or shall refuse to deliver such receipt when demanded by or on the behalf of the Person entitled thereto, shall for every such offence forfeit *Ten Pounds*.

71.
Penalty for refusing to give a Receipt for Money paid on a Stamp being tendered, 10 *l.*

And be it Enacted, That it shall be lawful for any Person, or any agent of any Person, who shall have paid or in any manner satisfied any debt or any part of any debt, or any sum of money, to provide a piece of paper, duly marked with the proper Stamp, for denoting the Duty payable by law upon a receipt for the amount of any such debt or part thereof, or sum of money so paid or satisfied, or some higher rate of Duty; and at the time of such payment or satisfaction, or at any time within *Three calendar Months* then next following, to demand of the Person entitled to such debt or sum of money, or of any agent or other Person to whom the same shall have been paid or satisfied, a receipt for such debt or part thereof, or sum of money so paid or satisfied, and also the amount of the Stamp Duty payable thereon; and every Person entitled to any such debt or part thereof, or sum of money, and every Person to whom any such debt or part thereof, or sum of money shall have been paid or satisfied, who shall upon demand refuse to give such receipt, or to pay the amount of the Stamp Duty payable by law in respect thereof, shall for every such offence forfeit *Ten Pounds*.

72.
Public Offices, Companies, and Courts of Law or Equity, may be authorized to take Receipts in unstamped Books.

Provided always, and be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, if they in their discretion shall think fit so to do, upon application made to them in writing, to grant to any public office or establishment, or to any corporation, company or court of law or equity, or to their respective officers, authority to take and accept any receipts chargeable by law with Stamp Duty, and given to such office, establishment, corporation, company or court, in any book belonging to such office, establishment, corporation, company or court respectively, without any Stamps being impressed on such receipts; and in such case, every unstamped receipt written or contained in any such book as aforesaid, shall be valid and available as if the same was duly stamped, and no Person shall be liable to any penalty or forfeiture for writing or signing the same; and such authority shall be granted by the said Commissioners, in writing, in such manner and form, and subject to such conditions and regulations as they shall think fit, and such authority may be recalled at the discretion of the said Commissioners; and every Person who shall have the custody of any such book, shall at such day or time in every quarter of the year, as the Commissioners of Stamps and Taxes shall by such authority in writing as aforesaid direct or appoint, produce and deliver to

Officer shall produce such Books quarterly to the Commissioners of Stamps and Taxes.

the said Commissioners or any of their officers authorized in that behalf, for their inspection, every book of or belonging to such office, establishment, corporation, company or court, in which any such unstamped receipt hath been or shall be written or signed, at any time within the quarter of a year next preceding, together with the affidavit of such Person respecting such book, in the form next hereinafter directed, and shall thereupon pay or cause to be paid to the Receiver General of Stamps and Taxes, or to the proper authorized officer, the amount of the Duties payable by law on all such unstamped receipts written or signed within such preceding quarter; and every Person having the custody of any such book, who shall neglect to produce the same accordingly to the said Commissioners or their officers, together with such affidavit, or shall make default in payment of any of the Duties due or payable in respect of any of the receipts written or contained in any such book, shall forfeit *Fifty Pounds*, together with double the amount of the Duties so due or payable as aforesaid.

Penalty 50*l.* and double Duty.

73. Form of Affidavit to be made by public Officer.

And be it Enacted, That the Affidavit directed to be made as last aforesaid, shall be in the form or to the effect following; (that is to say)

> "I, A. B., of [insert place of Deponent's abode and his addition], do swear [or, if a Quaker, affirm] That the Book [or, Books] containing unstamped receipts given to the [name the office, corporation, company, court, &c.] and kept by me in respect of my employment in the office of [describe Deponent's office or employment] to the [describe the public office or other establishment, corporation, company, court, &c. in which it is exercised], and produced by me this day of in the year of our Lord One thousand eight hundred and at the Head Office for Stamps in Westminster, [Edinburgh or Dublin, as the case may be], pursuant to the statute in that behalf made, is [or, are] the only book, paper or other material [or, all the books, papers or other materials], in or on which any unstamped receipts liable to Stamp Duty, and given to me in respect of my said employment, or to the best of my knowledge and belief, to any other Person on behalf of the said office [&c.] have been written or signed between the day of and the day of now last past.
>
> Sworn, &c.

74. No charge to be made for Paper for Receipts. Penalty 10*l.*

And be it Enacted, That no charge shall be made by the Commissioners of Stamps and Taxes, or by any vendor of Stamps, for the paper upon which any Receipt Stamp shall be impressed; and every Person who upon the sale of any Receipt Stamp, shall make any charge to the purchaser of such Stamp for the paper whereon the same shall be impressed, or shall, under any colour or pretence whatever, demand or receive a greater price or sum than the amount of the Duty denoted by such Stamp, shall for every such offence forfeit *Ten Pounds*: Provided always, That it shall be lawful for any Person to make a charge for any bound book containing Stamps for Receipts, or for any folio sheet of paper containing not more than one Receipt Stamp, or for any skin or piece of parchment whereon any such Receipt Stamp or Stamps may be impressed, without being liable to any penalty in respect thereof.

Provision for Books of Receipts, &c.

75.

Bankers who issue re-issuable Promissory Notes shall take out a License yearly.

And be it Enacted, That every Banker or other Person, and every Corporation or Copartnership of Persons, who shall issue or re-issue, in any part of the United Kingdom, any promissory notes for money payable to the bearer on demand, shall take out a license yearly for that purpose; which license shall be granted by two or more of the Commissioners of Stamps and Taxes, or by some authorized officer of Stamp Duties, on payment of the Duty charged thereon by law; and a separate and distinct license shall be taken out for or in respect of every town or place where any such promissory notes shall be issued or re-issued by, or by any agent for or on account of, any Banker or other Person; and every such license shall specify the proper christian name and surname and place of abode of the person or persons, or the proper name and description of any body politic or corporate, to whom the same shall be granted, and also the name of every town or place, and the name of the bank as well as the partnership, or other name, style or firm, under which any Banker or other Person shall be thereby authorized to issue or re-issue any such promissory notes as aforesaid; and where any such license shall be granted to any copartnership of Persons not exceeding *Six* in number, the same shall specify and set forth the names and places of abode of all the Persons concerned in such copartnership, whether all their names shall appear on the promissory notes to be issued by them or not; and where such license shall be granted to any copartnership of Persons exceeding *Six* in number, the same shall specify and set forth the names and places of abode of such and so many of such Persons, not less than *Six*, as the said Committee shall think proper to insert therein; and every such license as aforesaid, which shall be granted between the *Tenth* day of *October* and the *Eleventh* day of *November* in any year, shall be dated on the *Eleventh* day of *October*; and every such license which shall be granted at any other time, shall be dated on the day on which the same shall be granted; and every such license respectively shall (notwithstanding any alteration which may afterwards take place in any

A separate License to be taken out for every Town.

Particulars to be specified in the License.

Regulations relating to the date, commencement and termination of such Licenses.

Bankers to deliver Specimens of their Promissory Notes.

Penalty for issuing Notes without a License, 100 *l.*

any copartnership of Persons to whom the same shall be granted) have effect and continue in force from the day of the date thereof, until the *Tenth* day of *October* following, both inclusive, and no longer; and every Banker or other Person shall, on applying for any such license produce and leave with the proper officer, a specimen of the promissory notes proposed to be issued by such Banker or other Person, to the intent that the license may be framed accordingly; and if any Banker or other Person shall issue or re-issue, or shall cause to be issued or re-issued, any promissory note for money payable to the bearer on demand, without being duly licensed so to do in the manner aforesaid, or at any other town or place, or under any other any other name, style or firm than shall be specified in any such license granted to him, and then unexpired, he shall for every such offence forfeit *One hundred Pounds.*

76.
Bankers licensed shall give Bond to pay a Composition in lieu of the Duties on their Notes payable to the Bearer on demand.

And be it Enacted, That before any such license as aforesaid under this Act shall be granted to any Banker or other Person to issue or re-issue promissory notes, payable to the bearer on demand, he shall give security by bond to His Majesty, with a condition that such Banker or other Person shall from time to time enter or cause to be entered in a book to be kept for that purpose, an account of all such unstamped promissory notes as he shall make, issue or re-issue, specifying the amount or value thereof respectively, and the several dates of the issuing thereof, and in like manner also a similar account of all such promissory notes as having been issued or re-issued as aforesaid, shall have been cancelled, and the dates of the cancelling thereof, and that he shall from time to time, when thereunto requested, produce and show such accounts to, and permit the same to be examined and inspected by the said Commissioners of Stamps and Taxes, or any authorized officer of Stamp Duties; and also that he shall deliver to the said Commissioners, or to the proper authorized officer half-yearly, that is to say, within *Fourteen Days* after the *First* day of *January* and the *First* day of *July* in every year, a just and true account in writing, verified by affidavit as directed by this Act, of the amount or value of all unstamped promissory notes issued or re-issued, under the provisions of this or any former Act in circulation within the meaning of this Act on a given day; (that is to say) on *Saturday* in every week for the space of half a year prior to the half-yearly day immediately preceding the delivery of such account, together with the average amount or value of such notes in circulation according to such account, distinguishing in Scotland and Ireland the amount or value and average of all such promissory notes as aforesaid, made and issued respectively for the payment of any sum of money amounting to *Five Pounds* or upwards, from the amount or value and average of all such promissory notes as aforesaid, made and issued respectively for the payment of any sum of money under that amount; and also that he shall pay or cause to be paid to the Receiver General of Stamps and Taxes, or to the proper authorized officer, all and every such sum and sums of money as shall be or become due or payable under or by virtue of this Act, as a composition in lieu of Stamp Duties upon or in respect of such notes issued or re-issued, or in circulation respectively during such half year, according to the true intent and meaning of this Act; and in every such bond the Person or Persons intending to issue or re-issue any such unstamped promissory notes, or such and so many of the said several Persons as the Commissioners of Stamps and Taxes or the proper authorized officer shall require, shall be the obligor or obligors; and every such bond shall be taken in the sum of *One hundred Pounds*, or in such larger sum as the said Commissioners or such officer may judge to be the probable amount of the composition or duties which will be payable by such Banker or other Person under or by virtue of this Act, during the period of *Two Years*, and it shall be lawful for the said Commissioners or such officer, to fix the time or times of payment of the said composition or duties, and to specify the same in the condition to every such bond; and every such bond may be required to be renewed from time to time, at the discretion of the said Commissioners, and also whenever and so often as the same shall be forfeited, or as the parties to the same, or any of them, shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and if any alteration shall be made in any copartnership of Persons not exceeding *Six* in number, who shall have given any such security by bond, whether such alteration shall be caused by the death or retirement of *One* or more of the partners of the firm, or by the accession of any additional or new partner, a fresh bond shall be given by the remaining partner or partners, or the Persons composing the new copartnership, as the case may be, which bond shall be taken as a security for the Duties which may be due and owing, or may become due and owing in respect of the promissory notes which shall have been issued by the Persons composing the old copartnership, and which shall be in circulation at the time of such alteration, as well as for all Duties which shall or may be or become due or owing in respect of the promissory notes issued or to be issued by the Persons composing the new copartnership; provided that no fresh bond shall be rendered necessary by any such alteration as aforesaid, in the corporation of any banking company, or in any copartnership exceeding *Six* persons in number; but that the bonds to be given by such corporations or copartnerships, shall be taken as securities for all the Duties they may incur, so long as they shall exist, or so long as the Persons composing the same, or any of them, shall carry on business in copartnership together, or with any other Person, notwithstanding any alteration in such corporation or copartnership: Provided always, That it shall be lawful for the Commissioners

Regulations relating to such Bonds.

Fresh Bonds to be given on alterations of Banking Firms not exceeding Six Persons.

missioners of Stamps and Taxes to require a new bond in any case where they shall deem it necessary, for better securing the payment of the said Duties: and provided also, That if any such Banker or other Person who shall have given such bond shall cease to issue such notes, and shall pay or cause to be paid to the Receiver General, or authorized officer as aforesaid, the amount of three half years' composition on the average amount or value of such notes in circulation during the half year in which such Banker or other Person shall cease to issue the same as aforesaid, according to the account rendered on the termination of such half year, such bond shall be deemed to be fully satisfied and discharged to all intents and purposes; and if any Banker who shall have given security by bond to His Majesty in the manner hereinbefore directed, shall refuse or neglect to renew such bond when forfeited, and whenever and so often as the same is or shall, by or in pursuance of this Act be required to be renewed, such Banker so offending, shall for every such offence forfeit *One hundred Pounds*; and it shall be lawful for the Commissioners of Stamps and Taxes, and their officers respectively, to refuse to grant to such Banker any further license for the issuing or re-issuing of unstamped promissory notes, until such bond shall be renewed.

Penalty on Bankers neglecting to renew their Bonds when required under this Act.

77.

For what period unstamped Notes are to be deemed in circulation for the payment of Duty.

Regulations relating to the Affidavits verifying the Accounts of Bankers.

And be it Enacted, That every such unstamped promissory note, as aforesaid issued or re-issued under the provisions of this or any former Act, shall, for the purpose of payment of Duty under the provisions of this Act, be deemed to be in circulation from the day of the issuing to the day of the cancelling thereof, both days inclusive, excepting only the period during which such note shall be in the hands of the Banker who first issued the same, or by whom the same shall be expressed to be payable: and every account to be delivered to the Commissioners of Stamps and Taxes, or to any of their officers, pursuant to the condition of any bond hereinbefore directed to be given for securing the payment of the duties in respect of the unstamped promissory notes issued or re-issued by any Banker in any part of the United Kingdom, shall be verified by the affidavit of every such Banker, or by two of the partners, directors or members of any copartnership or banking company, and of the cashier or accountant of such banker, copartnership or banking company, or of such and so many of the said several Persons as the said Commissioners shall require, to be made upon oath to the best of the knowledge and belief of the Person or Persons making the same, before any Justice of the Peace.

78.

Bank of England to render annual Accounts of their Promissory Notes and Bank

And be it Enacted, That the Governor and Company of the Bank of England shall deliver to the Commissioners of Stamps and Taxes, within *Fourteen Days* next after the *First* day of *January* in the year *One thousand eight hundred and Thirty-seven*, and in every succeeding

year,

Post Bills, and to pay the Composition thereon half-yearly.

year, a just and true account, verified by the oath of their Chief Accountant, of the amount or value of all promissory notes and bank post bills issued in London by the said Governor and Company, and also of all their promissory notes for the payment of money to the bearer on demand, wheresoever issued, in circulation respectively, on some given day, (that is to say), on *Saturday* in every week, for the space of *Three Years* preceding the *First* day of *January* in the year in which such account shall be delivered, together with the average amount or value thereof, according to such account; and that the said Governor and Company shall pay into the hands of the Receiver General of Stamps and Taxes the amount of the composition chargeable under this Act in lieu of Stamp Duties upon or in respect of such notes and bills issued by them within one year by two equal half-yearly payments on the *First* day of *April* and the *First* day of *October* in every year, the first payment whereof shall be made on the *First* day of *April* next after the *passing of this Act.*

79.
Bank of Ireland to render Accounts of their Promissory Notes and Bank Post Bills in circulation, and to pay the Composition thereon half-yearly.

And be it Enacted, That the Governor and Company of the Bank of Ireland shall deliver to the Commissioners of Stamps and Taxes, within *Fourteen Days* next after the *First* day of *July* in the year *One thousand eight hundred and Thirty-seven*, and afterwards half-yearly within *Fourteen Days* next after the *First* day of *January* and the *First* day of *July* in every succeeding year, a just and true account, verified by the oath of their Chief Accountant, of the amount or value of all promissory notes and bank post bills issued in Dublin by the said Governor and Company, and of all their promissory notes for the payment of money to the bearer on demand wheresoever issued, in circulation respectively on some given day; (that is to say) on *Saturday* in every week for the space of half a year, prior to the half-yearly day immediately preceding the delivery of such account, together with the average amount or value thereof according to such account, distinguishing the amount or value and average of all such promissory notes as aforesaid made and issued respectively for the payment of any sum of money amounting to *Five Pounds* or upwards, from the amount or value and average of all such promissory notes as aforesaid made and issued respectively for the payment of any sum of money under that amount; and the said Governor and Company of the Bank of Ireland shall pay to the proper officer of Stamp Duties, authorized to receive the same, at the Head Office for Stamps in Dublin, the amount of the composition chargeable under this Act in lieu of Stamp Duties upon or in respect of all such notes and bills by half-yearly payments on the *First* day of *April* and the *First* day of *October* in every year, the first payment whereof shall be made on the *First* day of *October* in the year *One thousand eight hundred and Thirty-seven.*

80.

This Act not to require the Bank of England or of Ireland to take out License; nor to repeal or alter the Provisions of the Acts 6 G. 4. c. 42. and 7 G. 4. c. 46, except so much of the latter Act as relates to the issuing of unstamped Notes;

Provided always, and be it Enacted, That nothing in this Act contained shall extend to require the Governor and Company of the Bank of England, or the Governor and Company of the Bank of Ireland, to take out any license for the issuing or re-issuing of any such promissory notes as aforesaid; nor shall any thing in this Act contained extend to repeal or alter any of the provisions of an Act passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act for the better Regulation of Copartnerships of certain Bankers in Ireland;" or of an Act passed in the seventh year of his said late Majesty's reign, intituled, "An Act for the better regulating Copartnerships of certain Bankers in England, and for amending so much of an Act of the thirty-ninth and fortieth years of the reign of King George the Third, intituled, 'An Act for establishing an Agreement with the Governor and Company of the Bank of England, for advancing the sum of Three millions towards the Supply for the service of the year One thousand eight hundred, as relates to the same;" except as to so much of the said Act of the seventh year of his said late Majesty's reign, as relates to the issuing of unstamped promissory notes by any corporation or copartnership of bankers; nor shall any thing in this Act contained extend in any manner to prejudice or affect any of the rights, powers or privileges of the said Governor and Company of the Bank of England, or of the said Governor and Company of the Bank of Ireland, respectively.

nor to affect the Privileges of the Bank of England or of Ireland respectively.

81.

Bankers' Promissory Notes in Ireland to continue re-issuable for Three Years from the date thereof.

And be it Enacted, That it shall be lawful for any Banker or other Person licensed as aforesaid in Ireland, who, before the commencement of this Act, shall have made and issued any promissory notes for payment to the bearer on demand, of any sum of money not amounting to *One hundred Pounds*, duly stamped at the time of the issuing thereof, to re-issue such Notes from time to time, as often as he shall think fit, for the space of three years from the date thereof respectively, but not afterwards; and it shall also be lawful for any Banker or other Person licensed as aforesaid in Great Britain, who at any time since the *Twenty-eighth* day of *September One thousand eight hundred and Fifteen*, and before the commencement of this Act, shall have made and issued any promissory notes for the payment to the bearer on demand, of any sum of money amounting to *Five Pounds* and not amounting to *One hundred Pounds*, and duly stamped, to re-issue such notes from time to time after the payment thereof as often as he shall think fit; and all promissory notes by this Act allowed to be re-issued, shall, on the re-issuing thereof after payment, be as valid and available in the law as they were upon the first issuing thereof, and the holder thereof may maintain an action thereon in such manner as he might have done before any such payment; and no Banker or other Person shall

What Bankers' Notes in Great Britain shall be re-issuable after the payment thereof.

Promissory Notes, lawfully re-issued, valid.

re-issue in any part of the United Kingdom any stamped promissory note for payment of money to the bearer on demand, except as hereinbefore allowed, or re-issue any other stamped promissory note or any bill of exchange, on any pretence whatsoever: Provided always, That any promissory note for the payment to the bearer on demand, of any sum not exceeding *One hundred Pounds Pounds* which shall have been made and issued, duly stamped by any Bankers or other Persons in copartnership, and which may be lawfully re-issued, may be re-issued by and as the note of some only of the Persons who originally made and issued the same, or by and as the note of any one or more of the Persons who originally made and issued the same, and of any other Person in copartnership with him or them jointly; and such note, if made payable at any other than the place where drawn, may be re-issued with any alteration therein of the house or place at which the same shall have been first made payable, without payment of any further Stamp Duty.

What Notes and Bills are not allowed to be re-issued.

Bankers' Promissory Notes may be re-issued, notwithstanding certain alterations therein.

82.

Penalty for re-issuing Notes or Bills not re-issuable after payment thereof, 50*l.*

And be it Enacted, That every Person who shall re-issue, or shall cause or permit to be re-issued, any promissory note by this Act allowed to be re-issued for a limited period, at any time after the expiration of the term allowed for that purpose; and every Person who at any time after the payment of any bill of exchange or promissory note not hereby allowed to be re-issued, shall re-issue the same, or shall cause or permit the same to be re-issued, or who shall issue or shall cause or permit to be issued, any such bill of exchange or promissory note as last aforesaid, after the time when the same is or thall be payable according to the tenor and effect thereof, or if the same shall not be payable on a fixed day, then after *Six calendar Months* from the date thereof; and every Person paying or causing to be paid any such bill of exchange or promissory note as aforesaid, who shall refuse or neglect to cancel the same, shall for every such offence forfeit *Fifty Pounds*; and every Person who shall issue or re-issue any such bill of exchange or promissory note, or shall cause or permit the same to be issued or re-issued contrary to the intent of this Act, shall also be accountable to His Majesty for a further Duty in respect of every such bill of exchange or promissory note of the same amount as would have been chargeable thereon, in case the same had been then issued for the first time, and so from time to time whenever and so often as the same shall be so issued or re-issued; which further Duty may be sued for and recovered accordingly as a debt to His Majesty; and every Person who shall receive or take any bill of exchange or promissory note in payment or as a security for the sum therein expressed, knowing the same to have been issued or re-issued contrary to the intent of this Act, shall for every such offence forfeit *Twenty Pounds.*

Persons re-issuing such Notes or Bill liable to further Duties thereon.

Penalty for knowingly receiving such Notes, 20*l.*

83.
Penalty 20*l.* for negotiating, &c. Promissory Notes made out of the United Kingdom, unless stamped.

And be it Enacted, That promissory notes for the payment of money to the bearer on demand made out of the United Kingdom, shall not be negotiated, or circulated or paid in any part of the United Kingdom, whether the same shall be made payable in the United Kingdom, or any part thereof, or not, unless the same shall have paid such Duty, and shall be stamped in such manner as the law requires for promissory notes of the like tenor and value made in the United Kingdom; and every Person who shall circulate or negotiate, or shall offer, receive or take in payment any promissory note for payment of money to the bearer on demand, made or purporting to be made by or on behalf of any Person resident out of United Kingdom, or shall demand or receive payment of the whole or any part of the money mentioned in any such promissory note, from or on account of the maker thereof, in the United Kingdom, the same not being duly stamped according to the value thereof, as if made in the United Kingdom, or shall pay or cause to be paid the sum of money expressed in such note, not being duly stamped as aforesaid, or any part thereof, either as maker thereof or in pursuance of any nomination or appointment for that purpose therein contained, shall for every such promissory note forfeit *Twenty Pounds.*

84.
Penalty for issuing unstamped Drafts on Bankers, post-dated, or not specifying the place where issued, 100 *l.*

Penalty for negotiating them, 20 *l.*

Penalty on Bankers paying them, 100 *l.*

AND for more effectually preventing frauds and evasions of the Stamp Duties on bills of exchange, under colour of the exemption made by law in favour of drafts or orders upon Bankers for payment of money to the bearer on demand; BE it Enacted, That every Person who shall make and issue, or shall cause to be made and issued, any draft or order upon any Banker, for the payment of money to the bearer on demand, which shall be dated on any day subsequent to the day on which it shall be issued, or which shall not truly specify and express the place where it shall be issued, or which shall not in every respect fall within the said exemption, unless the same shall be duly stamped as a bill of exchange, shall for every such draft or order forfeit *One hundred Pounds*; and every Person who shall knowingly receive or take any such draft or order in payment of or as a security for the sum therein mentioned, shall for every such draft or order forfeit *Twenty Pounds*; and every Banker upon whom any such draft or order shall be drawn, who shall pay, or cause or permit to be paid, the sum of money therein expressed, or any part thereof, knowing the same to be post-dated, or knowing that the place where it was issued is not truly specified and set forth therein, or that the same does not in any other respect fall within the said exemption, such draft or order not being duly stamped as a bill of exchange, shall for every such draft or order forfeit *One hundred Pounds*; and moreover shall not be allowed the money so paid, or any part thereof, in account against the Person by or for whom such draft or order shall be drawn, or his executors or administrators, or his assignees or creditors in case of bankruptcy or insolvency, or any other Person claiming under him or them; and such draft or order shall be void and not available in evidence in any court of law or equity.

85.
No Person shall insure from loss by Fire without License.

And be it Enacted, That no Person in any part of the United Kingdom (except the Royal Exchange and London Assurance Corporations) shall publicly or privately insure, or open or keep any office for insuring property from loss by fire, without a license for that purpose from two or more of the Commissioners of Stamps and Taxes, or from some authorized Officer of Stamp Duties: Provided always, That the said Royal Exchange and London Assurance Corporations shall be subject to all other provisions and regulations of this Act relating to such insurances, except only as to taking out such license.

86.
Commissioners to grant Licenses for insuring Property from loss by Fire.

And be it Enacted, That it shall be lawful for *Two* or more of the Commissioners of Stamps and Taxes, or any authorized officer of Stamp Duties, and they are hereby respectively required annually to grant a license for insuring property from loss by fire to every Person applying for the same, who shall have given security by bond for payment of the Duties on such insurances in the manner by this Act directed; and every such License shall set forth the name and place of abode of every Person, or the name and description of any corporation or company to whom the same shall be granted, and shall also describe the principal house or other place where such business of fire insurance shall be intended to be principally carried on by the Person or Corporation or Company applying for the same; and every license for insuring from loss by fire, which shall be granted upon the *First* day of *January* in any year, or between that day and the *First* day of *February* in the same year, shall be dated on the *First* day of *January* in the year in which the same shall be granted; and every such license which shall be granted at any other time than as aforesaid, shall be dated on the day on which the same shall be granted, and every such license shall have effect and continue in force from the day of the date thereof until the *Thirty-first* day of *December* then next following, both days inclusive, and no longer; and where any such license shall be granted to two or more Persons in copartnership, and either or any of them shall die before the expiration of the year for which the same shall have been granted, such license shall continue in force until the expiration of such year in favour of the survivors or survivor of the Persons so licensed; and where the business of fire insurance shall be carried on by any company not incorporated, or by a greater number of partners than *Four*, such license as aforesaid shall be granted to

Regulations relating to the commencement and termination of Licenses.

Where the business of Fire Insurance is carried on by Persons in partnership exceeding Four, License shall be granted to Two or more of them.

such two or more of any such company or partners, for and on behalf of such company or partnership, as shall be named to the Commissioners of Stamps and Taxes, or to the proper authorized Officer, under authority from such company or partnership; and in every such case the license shall continue in force for the benefit of such company or partnership, until the expiration thereof by effluxion of time, notwithstanding the death of any Person to whom such license shall be so granted, or although any such Person may withdraw from such company or partnership before the expiration of the term for which such license shall have been granted; and if any Person shall insure or set up or keep any office for insuring property from loss by fire, without such license as aforesaid being obtained and in force, or in any house or place other than the house or place named or described in the license under which such Person shall act or be entitled to act, or such other house or place as shall be subordinate to the house or place to be named or described in such license, and as shall be kept by some Person employed as agent to the Person or Corporation or Company having such license as aforesaid, or in any other manner contrary to such license, or to the intent and meaning of this Act, every Person so offending shall forfeit for every day in which such offence shall be committed, *Fifty Pounds,* and also double the amount of the premiums of insurance which such Person shall receive on any such day.

87.
Persons licensed to insure, and the Royal Exchange and London Assurance Corporations shall give Bond to His Majesty to account for the Duties on their Insurances.

And be it Enacted, That every Person, Corporation or Company to whom any license for insuring from loss by fire shall be first granted under this Act, shall, at the time of receiving such license, and the said Royal Exchange and London Assurance Corporations shall, at such time as they shall respectively be required so to do by the Commissioners of Stamps and Taxes, give such security with sufficient sureties, to be approved of by the said Commissioners, or by some authorized Officer of Stamp Duties, by bond to His Majesty, in such sum as the said Commissioners or such Officer may think reasonable, having respect to the probable amount of the Duty on insurances payable for half a year by such Person, Corporation or Company, with a condition that such Person, Corporation or Company, shall from to time well and faithfully make out, sign and deliver an account of all fire insurances which shall have been made, renewed or continued by or on the behalf of any such Person, Corporation or Company; and shall also from time to time well and truly pay or cause to be paid to the Receiver-General of Stamps and Taxes in Great Britain, or to the proper authorized Officer at the Head Office for Stamps in the cities of Westminster, Edinburgh or Dublin respectively, all such sums of money as shall be due and payable to His Majesty for Duties chargeable by law upon or in respect of such insurances; and shall also truly and faithfully observe and perform all the directions, matters and things required by law to be observed and performed by or on the behalf of such Person, Corporation or Company; and every such bond may be required to be renewed from time to time at the discretion of the said Commissioners, and also whenever and so often as the same shall be forfeited, or the parties to the same or any of them shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and any Person, Corporation or Company, who shall insure, or shall set up or keep any office for insuring property from loss by fire, and who shall neglect or refuse to give such security by bond as aforesaid, or to renew the same when and so often as the same is or shall be by or in pursuance of this Act required to be given or renewed, shall, for every such offence, forfeit *Five hundred Pounds*; and it shall be lawful for the said Commissioners and their officers respectively to refuse to grant to any such Person, Corporation or Company any license for insuring property from loss by fire until such bond shall be given or renewed.

88.
Insurers to receive the Duty on granting or renewing a Policy, or to be accountable for the same as if received.

And be it Enacted, That the insurer in every policy of fire insurance which shall be liable to the yearly per-centage Duty imposed by law on such insurances, shall, previously to or at the time of granting or continuing, or renewing any such insurance, demand and receive for the use of His Majesty, from the person insured by such policy, the yearly per-centage Duty by law payable thereon for the whole term or period for which such insurance shall be granted or continued, or renewed, and shall give a receipt for the whole Duty so paid, expressing the term for which the same shall be so paid; and in default of receiving such Duty, such insurer shall be accountable to His Majesty for the whole of such Duty as if the same had been actually received; and the Person who for the time being shall be entitled to the benefit of any policy of fire insurance shall, at the end of the whole term or period for which such policy shall have been granted or in force, or within *Fifteen Days* thereafter, pay or cause to be paid to the insurer in such policy, the Duty payable for the whole term or period for which such policy shall be further continued or renewed, at the rate by law payable thereon at the time of so continuing or renewing such policy, and such insurer shall on every such payment give a written receipt for the said Duty to the Person paying the same; and in case of any default of payment of any part of such Duty within the time aforesaid, and before any loss shall be sustained, such policy of insurance shall be void, and it shall not be lawful for the insurer, at any time afterwards to continue or to revive or renew the same, under any pretence whatever: Provided always, That no Person employed in receiving and accounting for the Duties imposed by law on fire insurances shall, on account of receiving or accounting for any of the said Duties,

The Duty on renewed Policies to be paid to the Insurers within Fifteen Days after the end of the former term of Insurance, or the Policy to be void.

Receivers of Fire Insurance Duties not disqualified from being M. P. or voting at Elections.

be thereby disqualified to be elected a Member of Parliament, or to sit and vote in Parliament, or to vote at the election of any Member to serve in Parliament, any law or statute to the contrary notwithstanding.

89.
Insurers from loss by Fire shall render to the Stamp Office Quarterly Accounts of their Insurances, and at the same time pay the Duty thereon.

And be it Enacted, That every insurer from loss by fire, shall some time within *Two calendar Months* after the Twenty-fifth day of March, the Twenty-fourth day of June, the Twenty-ninth day of September, and the Twenty-fifth day of December in every year, deliver or cause to be delivered to the Commissioners of Stamps and Taxes, or to their proper authorized officer at the Head Office for Stamps in Westminster, Edinburgh or Dublin (according as the principal house or place of business of such insurer may be in England, Scotland or Ireland) a true and faithful account in writing of all the policies and insurances, whether liable to or exempted from Duty, which shall have been granted or continued, or renewed by or on behalf of any such insurer, whether for one year or for more years than one, or for any period exceeding or falling short of a year, between the first and last days (both inclusive) of the quarter of a year for which such account shall be rendered with the numbers and dates of the policies, the names and places of abode of the persons whose property shall be insured, the sum or amount of the sums insured by every such policy, the time for which every such insurance shall be made or continued, or renewed, and the Duty where the same shall be payable by law for every such insurance, and where any such insurance shall be exempted from Duty, the grounds of such exemption shall be stated, and the accounts of insurances on agricultural produce, farming stock, farm buildings and implements and utensils of husbandry exempted from Duty, shall be kept separate and distinct from the accounts of all other insurances; and to and with every such quarterly account there shall be annexed and delivered an affidavit made by the secretary, chief clerk or accountant of such insurer, stating that he has examined and checked the same with the books of such insurer, and that to the best of his knowledge, information and belief, such account doth contain and is a true and faithful account of the several matters and things required by this Act, and also of any allowances or returns of Duty in respect of time unexpired on policies surrendered, which may be therein stated to have been made pursuant to this Act; and for any default in the delivery of such account, with such affidavit thereto annexed as aforesaid, the insurer shall forfeit *Five hundred Pounds*; and such insurer shall, at the time of delivering such quarterly account, pay or cause to be paid for the use of His Majesty, such sum as shall appear to be due on such account to the Receiver General of Stamps and Taxes, or to the proper authorized Officer at the Head Office where such account shall be delivered; and for every default made in payment of all or any part of the money due on any such account, the insurer shall forfeit and pay double the amount of the money due and payable at the time of such default: Provided always, That every Public Company, whether corporate or not, which shall intend to use any other quarter days than those mentioned in this Act, as the period of the commencement or termination of their insurances, shall be at liberty to make up their quarterly accounts to the quarter days so intended to be used by any such company, and to deliver such accounts to the Commissioners of Stamps and Taxes or their officers, within *Two calendar Months* after the expiration of the quarter for which they shall be made up; provided that such company shall give to the said Commissioners *One calendar Month*'s previous notice in writing of such their intention, and shall specify in such notice the quarter days intended to be used by them.

Public Insurance Companies may make up their Accounts to their own Quarter Days on giving notice.

90.

Books and accounts containing entries relating to the granting or renewing of Insurances to be open for the inspection of Officers of Stamp Duties.

And be it Enacted, That all books and accounts kept by or on behalf of any insurer from loss by fire, in which there shall be made or contained any entry or memorandum of or relating to the granting, renewing or continuing of any insurance from loss by fire, or of or relating to the receipt of any Premium or Duty in respect thereof, or of or relating to the return of any such Premium or Duty, shall at all times be open for the inspection of any authorized officer of Stamp Duties, who shall be at liberty to make copies thereof or extracts therefrom; and if any insurer or other person who shall have the custody of any such book or account as aforesaid, shall refuse on demand made to him for that purpose, to produce the same to any such authorized officer, or to permit him to inspect the same, or to make any copy thereof or extract therefrom, every person so offending shall forfeit *One hundred Pounds*.

Penalty for refusing to permit such inspection, £. 100.

91.

Detached Buildings or Property contained therein to be valued and insured separately.

And be it Enacted, That in every case where any fire insurance shall be made or continued or renewed upon two or more detached buildings, or upon two or more buildings so separated from each other as to occasion a plurality of risks, or upon any moveable property contained in two or more such buildings, or lying or being in two or more places so separated from each other as to occasion a plurality of risks (except the farming implements and stock upon any one farm,) then and in any of the cases aforesaid, every such separate building shall be separately valued, and a distinct and separate sum shall be insured thereon; and in like manner at least one distinct and separate sum shall be insured upon the moveable property contained in every such separate building, or lying or being in every such separate place as aforesaid; and it shall not be lawful to insure one gross sum upon two or more such separate subjects or parcels of risk as aforesaid taken collectively; and every policy, whereby

Penalty of 100*l.* for insuring separate subjects of risk collectively in one sum.

any fire insurance shall be made or continued, or renewed of or upon two or more such separate subjects or parcels of risk as aforesaid, collectively in one sum, contrary to the intent and meaning of this Act, shall be void, and shall be deemed a fraudulent contrivance to evade the Duty imposed by law on fire insurances; and the insurer shall for every such policy forfeit *One hundred Pounds*: Provided always, That nothing herein contained shall extend to prevent the insuring from loss by fire, collectively in one sum for the whole, any number of separate and distinct buildings, or the moveable property contained in any number of separate and distinct buildings, or lying or being in any number of separate and distinct places; provided that in the policy whereby such insurance shall be made, there shall be contained a clause, stipulating that in the event of any loss by fire happening to such property, or to any part of such property thereby insured, the insurer shall be liable to pay or make good such proportion only of the said loss, as the sum insured shall bear to the whole collective value of the said property at the time when such fire shall first break out or happen.

Not to prevent the insuring collectively of separate Buildings or Property therein, if an averageClause be contained in the Policy.

92.
Allowance of Duty to be made in case of taking out a new Policy before the expiration of an old one, or in case the Property of a Person insured shall cease before the expiration of the term of Insurance.

And be it Enacted, That in case of taking out a new policy of fire insurance, before the expiration of an old one, for the purpose of insuring a different sum, or in case the property of a Person insured from loss by fire for a term of years, shall cease before the expiration of the term for which such insurance was made, it shall be lawful for the Commissioners of Stamps and Taxes, upon proof of the fact to their satisfaction, in either of the cases aforesaid, to pay back or allow to the insurer, for the use of the insured, so much of the Duty as shall have been paid for or in respect of the remainder of the term of insurance, which on the happening of either of the events aforesaid, shall be then to come and unexpired; provided application be made for such allowance within *Six calendar Months* next after the issuing of the new policy, or the termination of the property of the insured, as the case may be: And provided also, That if any insurer shall, through misapprehension, pay to the Commissioners of Stamps and Taxes any sum of money for the duty on any fire insurance, which it shall afterwards appear had not by law become due or payable by reason of the policy or renewal of such insurance not having been taken up by the Person named therein as the insured, it shall be lawful for the said Commissioners, upon proof of the fact to their satisfaction, to pay back or allow to such insurer such sum of money so as aforesaid paid, provided application be made for such return within *Six calendar Months* next after the payment thereof to the said Commissioners.

Commissioners shall return Duties on Fire Insurances paid through misapprehension in certain cases.

93.
Unlicensed Persons may insure Property in His Majesty's Foreign Possessions.

And be it Enacted, That it shall be lawful for any Person in the United Kingdom to insure from loss by fire by any policy duly stamped,

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stamped, any property situated in any of the islands, settlements or territories belonging to or under the dominion of His Majesty, in the West Indies or elsewhere beyond the seas, without taking out a license and entering into a bond to His Majesty, or keeping or rendering any account pursuant to the directions of this Act, but subject nevertheless to the regulations and restrictions in this Act contained respecting such insurances: Provided always, That no such insurance shall be made by any insurer not being licensed as aforesaid for any longer period of time than *Twelve calendar Months*, either absolutely or conditionally, in or by any one policy of insurance; and every policy whereby any such insurance as aforesaid shall be made or attempted to be made by any insurer not being licensed as aforesaid, for any longer period of time either absolutely or conditionally, shall be void, and the insurer making any such insurance as last aforesaid, shall for every such offence forfeit *Fifty Pounds*; and if any Person not being duly licensed as aforesaid shall insure or agree to insure from loss or damage by fire any property situate in any of the islands, settlements or territories aforesaid, otherwise than by means of a policy of insurance written on vellum, parchment or paper duly stamped; or if any Person shall receive or contract for any premium or consideration for any such insurance, or shall charge or receive, or take credit in account or otherwise, for any such premium or consideration as aforesaid, unless such policy of insurance shall be written on vellum, parchment or paper duly stamped, every Person so offending shall for every such offence forfeit *Fifty Pounds*.

No such Insurance shall be made for more than one year, under a penalty of 50*l*.

Penalty for making such Insurances, unless the Policy be duly stamped, 50*l*.

94.
Allowance of Stamp Duty on Policies of Fire Insurance on Property in His Majesty's Foreign Possessions, to be made in certain cases.

Provided always, and be it Enacted, That if any policy of fire insurance on property situated in any of His Majesty's dominions beyond the seas, shall be subscribed or underwritten by any insurer, for part only of the sum intended to have been thereby insured, and for which the same shall have been stamped, so that a greater duty shall have been paid thereon than is required by law; or if any such policy of insurance shall be inadvertently subscribed or underwritten by any insurer, for any greater sum in the whole than the sum which the Stamp impressed thereon will warrant, whereby the same will be unavailable in law; and if in either of the said cases the Person insured thereby shall procure another policy of insurance duly stamped, to be subscribed or underwritten for the same risk and for the same sum as shall have been subscribed or underwritten upon the first policy, and shall produce the same to the Commissioners of Stamps and Taxes within *One calendar Month* after the last subscription upon the first policy; and if in the latter case it shall be proved to the satisfaction of the said Commissioners, that a greater sum was subscribed or underwritten upon the first policy through inadvertence and by mistake, then it shall be lawful for the said Commissioners to allow as spoiled, and to cancel the Stamps on the first policy, and to give other Stamps of the same description and value, or at their discretion, where it shall appear to them to be expedient, Stamps of any other description and of equal value in lieu thereof.

95.
Commissioners to provide and supply Blank Forms for Sea Policies, duly stamped, without any charge for the Paper; or Persons may send their own Paper to be stamped.

And be it Enacted, That the Commissioners of Stamps and Taxes shall provide sufficient quantities of parchment or paper adapted for policies of sea insurance, with the several blank forms for policies contained in the Schedule (D.) to this Act annexed, printed thereon and duly stamped, in order that all Persons may buy the said forms respectively adapted for policies of sea insurance, stamped with such rate of duty as they shall respectively require, of the officers employed by the said Commissioners to supply the same, at the price of the Stamp Duty marked thereon, without any charge for such parchment or paper or for printing the same; or any Person may at his election bring to the Head Office for Stamps in Westminster any quantities of his own parchment or paper to be stamped as aforesaid, on payment of the Duty payable thereon; and the proper authorized officers shall write or mark thereon the day, month and year when any such parchment or paper so stamped for policies of sea insurance shall be delivered by them to be used, upon pain that every such officer who shall wilfully neglect so to do shall forfeit *One hundred Pounds.*

96.
Commissioners to keep an Office in the City of London for the distribution of Sea Policy Stamps, and to supply Brokers with Stamps on credit.

And be it Enacted, That the Commissioners of Stamps and Taxes shall keep an Office within the City of London at some convenient place at or near the Royal Exchange, and shall appoint a proper officer there to distribute printed forms of policies of sea insurance duly stamped to any Person carrying on the business of sea insurance within the said city, on present payment of the duty payable in respect thereof, subject to the allowances by law to be made on present payment of such Duties: Provided always, That it shall be lawful for the said Commissioners and for the proper authorized officer, with the consent and approbation of the said Commissioners, to open an account in books to be provided by the said Commissioners for that purpose, with any Person carrying on the business of sea insurance within the said city, who shall have given security by bond to His Majesty in the manner hereinafter directed, and from time to time to supply such Person with such printed forms on the credit of such Person having given such security as aforesaid, in such quantities as the said Commissioners shall from time to time direct, and the said officer shall progressively number all such printed forms as the same shall be issued to and on the credit of any such Person, beginning such progressive enumeration on the commencement of every distinct account opened as aforesaid, and so successively to the close of and payment of the sums due on each successive distinct account, or to such stated periods in the year as the said Commissioners

missioners shall from time to time in their discretion direct; and such officer shall set down in such books the number of such printed forms, with the sums payable thereon for the said Duties, to the distinct credit and account of the Person applying for the same, on the conditions aforesaid, and also the date and time of delivering the same; and every such officer who shall knowingly make any false entry in any book, of any of the particulars aforesaid, shall be liable by action of debt, or on the case, to pay *treble* the amount of the damages and costs to the Party aggrieved thereby; and every Person to whose credit any such printed forms for policies of insurance shall be delivered in pursuance of this Act, shall previously give security by bond to His Majesty, with sufficient surety to be approved of by the Commissioners of Stamps and Taxes, with a condition that such Person shall from time to time well and truly make payment of all such sum and sums of money as shall be due and payable to His Majesty, for or on account of the Stamp Duty on such printed forms, to be supplied on credit to such Person as aforesaid, according to the true intent and meaning of this Act, and it shall be lawful for the said Commissioners to fix the times for making such payments, and to specify the same in the condition to every such bond, and which shall not in any case be by less than *Eight* payments in the year, at equal intervals, as nearly as may be; and every such bond shall be taken in such sum as the said Commissioners may think reasonable, and may be required to be renewed from time to time at the discretion of the said Commissioners, and whenever and so often as the same shall be forfeited, or the Parties to the same or any of them shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and every such bond shall at any time, at the request of any obligor therein named, or of his heirs, executors or administrators, be delivered up to be cancelled; or otherwise if in the discretion of the said Commissioners the same shall be detained, then the same shall be put in suit for some breach thereof before the end of the second term next after such request made, or in default of such suit such bond shall be void: Provided always, That every bond which shall have been given previously to the commencement of this Act, for securing the Duties on such printed forms of policies supplied on credit, pursuant to any Act in force at the time of the execution of such bond, shall stand and be a security to His Majesty for the Duties on such printed forms as aforesaid which shall be supplied on credit under the provisions of this Act, to the Person who shall have given any such bond, until the same shall be given up to be cancelled or be put in suit; and every such bond shall be as valid and available for all purposes whatsoever as the same would have been if it had been given in pursuance of this Act, and this Act had been expressly mentioned or referred to in or by the condition of such bond, instead of any other Act which may be therein recited or referred to.

Persons to whom Sea Policy Stamps are to be delivered on Credit, shall give Bond to His Majesty for payment of the Duties.

Bonds given for securing the Duties on Sea Policy Stamps supplied on Credit under any former Act, to stand as Securities for payment of such Duties under this Act.

97.

Contracts for Sea Insurances shall be printed or written and be deemed Policies, and shall specify certain particulars, or be void.

And be it Enacted, That every contract or agreement made or entered into for any sea insurance, in respect whereof any duty is by law payable, shall be printed or written, and shall be deemed a policy of sea insurance, and every such policy shall be dated on the day on which it is signed by the under-writer; and if the same shall be signed on different days by the same under-writer, or by different underwriters, then the same shall be so dated as to show on what day or several days each under-writer signed the same; and the premium or consideration in the nature of a premium, paid or given, or contracted to be paid or given upon such insurance, and every specific and distinct risk or adventure, loss, event or contingency insured against, together with the names of the subscribers, and the sums insured, shall be respectively specified in or upon such policy, and in default thereof every such insurance shall be void.

98.

No Insurance on a Ship to be made for more than Twelve Months certain.

If any new risk be added to a Policy, by writing not duly stamped, such additional Insurance shall be void, and the Premium shall belong to the Insurer.

Alterations in the terms of Insurance may be made under certain restrictions.

And be it Enacted, That no policy of insurance upon any ship, or upon any share or interest therein, shall be made for any certain term longer than *Twelve calendar Months*; and every policy which shall be made for any longer term shall be void; and that if any risk or adventure distinct from or additional to the risk or adventure insured against by any original policy of sea insurance upon any ship, goods, freight or other matter or thing whatsoever, and upon or in respect of which distinct or additional risk or adventure any further premium shall be paid or contracted for, shall by any writing not duly stamped as a policy of sea insurance, be added or attempted, or intended to be added to any such original policy, such additional insurance shall be void; but nevertheless the premium paid or contracted to be paid thereon, shall be and remain the property of the insurer: Provided always, That nothing herein contained shall extend to prohibit the making of any alteration which may lawfully be made in the terms or conditions of any policy of sea insurance duly stamped, after the same shall have been underwritten, so that such alteration shall be made before notice of the determination of the risk originally insured, and the premium or consideration originally paid or contracted for, shall exceed the rate of *Thirty Shillings* per centum on the sum insured; and so that the thing insured shall remain the property of the same Person; and so that such alteration shall not prolong the term of insurance beyond the period allowed by this Act; and so that no additional or further sum shall be insured by reason or means of such alteration.

99.

Penalty on Insurers for making Sea Insurance, unless by a Policy duly stamped, &c. 500 *l.*

And be it Enacted, That no Person shall become an insurer upon any sea insurance, or shall subscribe or underwrite any such insurance, or shall receive or contract for any premium, or consideration for any such insurance, or shall charge or receive or take credit in account for any such premium or consideration as aforesaid, or shall pay or allow, or agree to pay or allow, in account or otherwise, any sum of money upon any loss, peril or contingency relative to any such insurance, unless such insurance shall be written on vellum, parchment or paper duly stamped; and if any Person shall become such insurer by any such ways or means as aforesaid, otherwise than by means of a policy of insurance duly stamped; or if any Person shall in any way be concerned in any fraudulent contrivance or device, or shall knowingly aid, abet or assist any Person in carrying into effect any such contrivance or device, with intent to evade the Duties by law imposed on policies of sea insurance, every Person so offending shall for every such offence forfeit *Five hundred Pounds*: Provided always, That nothing herein contained shall extend to subject any member, officer or servant of the London Assurance or Royal Exchange Assurance Corporations respectively, to any of the penalties by this Act imposed, for or by reason of his making any agreement to insure by any label, slip or memorandum in writing, upon unstamped paper; provided, that in every such case, the day on which such agreement shall be made, shall be truly expressed in words at length on such label, slip or memorandum, and a policy of insurance according to such agreement, shall be made out in one of the forms in the Schedule (D.) to this Act annexed, on vellum, parchment or paper duly stamped, and shall be duly executed within *Three* office days from the time of making such agreement as aforesaid.

The London Assurance, and the Royal Exchange Assurance Corporations allowed to make Agreements on unstamped Slips on certain conditions.

100.
Penalty on Persons effecting Sea Insurances, and on Brokers negociating the same, unless by Policies duly stamped, 500 *l.*

And be it Enacted, That if any Person shall make or effect, or shall knowingly procure to be made or effected, any sea insurance whatever, in respect whereof any Stamp Duty is or shall be by law payable, or shall give or pay, or agree to give or pay, or shall render himself liable to pay any sum of money, premium or consideration whatever in the nature of a premium, for or upon any such insurance, or shall enter into any contract or agreement whatever for any such insurance as aforesaid, unless the same insurance, contract and agreement for insurance respectively, shall be written on vellum, parchment or paper duly stamped, every Person so offending shall for every such offence forfeit *Five hundred Pounds*; and every broker, agent or other person negotiating, making or transacting any such insurance contrary to the true intent and meaning of this Act, or writing any policy, contract or agreement for any such insurance upon vellum, parchment or paper, before the same shall be duly stamped, shall also forfeit *Five hundred Pounds* for every such offence; and it shall not be lawful for any broker, agent or other person transacting, making or negotiating any sea insurance, to receive, or to charge, or take credit for, either in account or otherwise, any sum of money, as or for commission, brokerage or agency, or for his labour or pains in transacting, making

Broker negociating any Sea Insurance shall not make any charge to his Employer, unless the Insurance be duly stamped.

making or negotiating such insurance, or as or for money expended or paid by way of premium or consideration in the nature of a premium for such insurance, unless such insurance shall be written on vellum, parchment or paper duly stamped; and all monies whatever received or charged by any ways or means on any such account as aforesaid, by any broker, agent or other person transacting, making or negotiating any such sea insurance contrary to this Act, shall be deemed to be paid without consideration, and shall remain the property of the employer of such broker, agent or person, or of the executors, administrators or assigns of such employer; and if any broker, agent or other person shall receive, or, either in account or otherwise, shall charge or take credit for any sum of money as or for commission, brokerage or agency, or for his labour or pains in transacting, making or negotiating any sea insurance, or as or for money expended or paid by way of premium, or consideration in the nature of a premium, for such insurance, for which insurance he shall not have delivered to his employer, or to some authorized Person on his behalf, a policy written on vellum, parchment or paper duly stamped, such broker, agent or other person as aforesaid shall, upon demand made to him by his employer, or by any Person authorized on behalf of his employer, produce and show to such employer or person authorized as aforesaid, a proper policy for the same insurance duly stamped; and in default thereof, such broker, agent or other person shall be deemed to have made such insurance without a policiy duly stamped, and shall accordingly forfeit *Five hundred Pounds* for such offence.

Penalty on Broker charging for any Insurance without delivering or producing, on demand, a stamped Policy, 500 *l.*

101.

Stamps on Paper, &c. not signed, become useless or spoiled, may be changed for new Stamps, &c. within Twelve Months.

And be it Enacted, That whenever it shall appear upon proof to the satisfaction of the Commissioners of Stamps and Taxes, or of any one of them, or of any officer of Stamp Duties duly authorized by the said Commissioners in that behalf, that any stamped vellum, parchment or paper hath been inadvertently and undesignedly spoiled or rendered unfit for the purpose for which the same may have been intended, and that the writing or other matter or thing thereon, if any, hath not been executed, signed or attested by any Party or Person, and that such vellum, parchment or paper, or any writing, matter or thing thereon, hath not in any of the said cases been used for any other purpose or in any other manner whatever; and whenever it shall appear in manner aforesaid that any form of deed or instrument printed on stamped vellum, parchment or paper, with blanks to be filled up for any particular case, shall by any event become useless or unnecessary, or unfit for the purpose intended, and it shall also appear on such proof as aforesaid, that the Person by whom or on whose behalf such proof shall be made in the said several cases was the real owner of such stamped vellum, parchment or paper at the time when the same was so spoiled or rendered useless, or that such Person is the executor, administrator, assignee or other legal personal representative of such owner; and that no money or other consideration hath passed or been paid or given to such Person for or in respect of such Stamp Duty, and that such Person hath not received, nor hath any other Person on his account received any money or other consideration for any Stamp thereon; and that the Person by whom or on whose behalf such proof shall be made, or the estate or effects of the Person whose executor, administrator, assignee or representative the Person making such proof shall be, will lose the amount thereof, unless other Stamps shall be received in lieu thereof, it shall be lawful for the said Commissioners, or any one of them, or such authorized officer, upon delivery of such stamped vellum, parchment or paper so spoiled or rendered useless, at the Head Office for Stamps in Westminster, Edinburgh or Dublin, and of other vellum, parchment or paper to be stamped in lieu thereof, to cancel the Stamp or Stamps so spoiled or rendered useless as aforesaid, and to cause such other vellum parchment or paper to be stamped with Stamps of the ame or (at their or his discretion) of any other description and of equal value, in lieu of the Stamps upon such stamped vellum, parchment or paper so spoiled or rendered useless; provided that such stamped vellum, parchment or paper so spoiled or rendered useless shall be brought to the said Head Office within *Twelve calendar Months* next after the same shall have been so spoiled or rendered useless; and provided also, that nothing hereinbefore contained shall extend to spoiled Stamps upon policies of sea insurance.

102.
Improper Stamps used on Deeds, &c. may be cancelled and allowed.

And be it Enacted, That where any Person shall have inadvertently used for or upon any deed or instrument liable to Stamp Duty, any Stamp or Stamps of greater value than such deed or instrument required; and also where any Person shall have inadvertently used any Stamp or Stamps for or upon any deed or instrument not liable to any Stamp Duty; and also where any Person shall have inadvertently used for or upon any deed or instrument liable to Stamp Duty (not being a bill of exchange or promissory note, or a receipt, charter-party, bill of lading, or policy of insurance, or a certificate of title to shares in any Company) any Stamp or Stamps of less value than the deed or instrument required; it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled, and to cancel the Stamp or Stamps misused in the several cases aforesaid, and to give another Stamp or Stamps of the same or (at their discretion) of any other description and of equal value in lieu thereof, and to cause the deed or instrument bearing the Stamp or Stamps misused, if liable to any Duty, to be stamped with the proper Stamp or Stamps for denoting the duty chargeable thereon, upon payment of such Duty, without demanding any penalty in respect thereof; or if another deed or instrument of the same tenor and effect shall be produced duly stamped and duly executed, and the deed or instrument bearing the Stamp or Stamps misused shall be delivered up to be cancelled, it shall be lawful for the said Commissioners to allow as spoiled, and to cancel the Stamp or Stamps thereon, and to give another Stamp or Stamps of the same or (at their discretion) of any other description and of equal value in lieu thereof: Provided always, That the application for such relief as aforesaid shall be made within *Six calendar Months* next after the last date of the deed or instrument bearing the Stamp or Stamps misused if there shall be a date thereto, and if there shall be no date thereto, then within *Six calendar months* after the last signing or execution thereof; and provided it shall be made to appear to the satisfaction of the said Commissioners, in cases where the Stamp or Stamps misused shall be of less value than the deed or instrument required, that the same were so used by mistake or under a misapprehension of the law, and without any intention to avoid or delay the payment of the full Duty charged on such deed or instrument.

103.
Where signed stamped Instruments fail of their intended effect, in certain cases the Stamps shall be allowed.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or for any one of them, or for any officer of Stamp Duties duly authorized as aforesaid, to allow as spoiled, and to cancel and give Stamps in lieu of any such Stamps as shall have been used for or upon any presentation to any ecclesiastical benefice which shall not have been followed by institution; or for or upon any conveyance upon the sale of property, in respect whereof the consideration money shall not have been paid or secured to be paid, or for or upon any mortgage, bond or warrant of attorney, in respect whereof no part of the money secured or purporting to be secured shall have been actually lent or advanced, so that such intended sale or mortgage or other transaction shall not be carried into effect either wholly or partially; or for or upon any instrument which shall have been executed or signed by any party thereto, but which shall have been afterwards found to be absolutely void in law from the beginning; or which by reason of any unintentional error or mistake, either with respect to the amount of Duty impressed thereon or otherwise, shall have been afterwards found unfit for the purpose originally intended; or which, by reason of the death of any Person whose signature shall have been necessary thereto, without having executed or signed the same, or by reason of the refusal of any such Person to sign the same, cannot be completed so as to effect the transaction intended in the form proposed; or which, for want of the signature of some material and necessary party, shall in fact be incomplete and insufficient for the purpose intended; or which by reason of the refusal of any Person to act under the same, or by the refusal or non-acceptance of any office or trust thereby granted, shall have failed of the purpose intended; or which for want of inrolment or registration within the time required by law shall have become null and void; or which shall have become useless in consequence of the transaction therein mentioned having been effected by some other instrument duly stamped; provided that every deed or instrument for which an allowance of Stamps shall be claimed in any of the several cases aforesaid, shall be delivered up to the said Commissioners, or to such authorized officer, to be destroyed as useless, and that the application for the relief hereby given, shall be made within *Six calendar Months* next after the last date of the deed or instrument in question if there shall be a date thereto, and if there shall be no date thereto, then within *Six calendar Months* next after the last signing or execution thereof; except where the same shall become void for want of inrolment within *Six calendar Months* from the date, and in that case within *Six calendar Months* next after the same shall have so become void; and except where the same shall have been sent to foreign parts, and in that case, within *Six calendar Months* next after the same shall have been received back: Provided always, That no action shall have been brought, nor any suit commenced, in which such instrument could or would have been given or offered in evidence: Provided also, That in all such cases, all the facts upon which such Commissioners of Stamps and Taxes, or any one of them, or such authorized officer, are or is hereby empowered to give relief, shall be fully proved by affidavit to the satisfaction of such Commissioners or Commissioner, or officer respectively.

104.
Spoiled Stamps on Bills of Exchange and Promissory Notes to be allowed in certain cases

And be it Enacted, That nothing hereinbefore contained shall extend to the allowance of spoiled Stamps for bills of exchange or promissory notes which shall have been signed by any Person: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes to cancel and give other Stamps in lieu of all such Stamps as shall have been used for any bills of exchange or promissory notes which shall have been signed by or on the behalf of the drawers or makers thereof, but which shall not have been delivered out of their hands to the payers therein named, or to any Person on their behalf, or deposited with any Person as a security for the payment of money, or any way negotiated, issued or put in circulation, or made use of in any other manner whatsoever, and which bills of exchange shall not have been accepted by the drawees; provided that such bills of exchange and promissory notes respectively shall be brought for allowance and be delivered up to the said Commissioners to be cancelled within *Six calendar Months* next after the date of such bills and notes, or after the signing of the same, if they shall not bear any date; and provided all the facts upon which the said Commissioners are hereby authorized to give relief, shall be fully proved to their satisfaction.

105.
Allowance to be made for spoiled Stamps on Sea Policies in the following cases :

1. Where a Policy is spoiled, but not underwritten.

2. Where a Policy is underwritten, but not to the full extent of the Stamp Duty.

3. Where there is an Error or Mistake in the Policy.

4. Where the terms and conditions of a Policy are agreed to be altered.

And be it Enacted, That nothing hereinbefore contained shall extend to the allowance of spoiled Stamps for policies of sea insurance : Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled or misused, and to cancel any Stamps on policies of sea insurance, and to give other Stamps of the like description to the amount of the Stamp Duty to be allowed, in the following cases, and upon the following terms and conditions only ; (that is to say) Firstly, Where a policy shall be inadvertently filled up in an incorrect or improper manner, or shall be inadvertently obliterated, or otherwise spoiled and rendered unfit for use, or shall be filled up for some insurance which shall not be proceeded in, and the same shall not be signed by any underwriter ; provided application shall be made for such allowance within *Six calendar Months* next after such policy shall be spoiled or become useless : Secondly, Where a policy shall be underwritten, but not to the full amount of the sum which the Stamp Duty thereon will warrant, and another policy shall be produced, underwritten in lieu thereof by the same Persons, to the same amount, on the same property or interest, and for the same risk in all respects ; provided application shall be made for such allowance within *Three calendar Months* next after the date of the last subscription on the first policy ; and if it shall be found inconvenient to get such other policy underwritten, and if the policy so underwritten, but not to such amount as aforesaid, shall be brought to the said Commissioners within *Three calendar Months* next after the termination of the risk insured, it shall be lawful for them to make an allowance for the excess of Stamp Duty on such policy, over and above the Duty payable in respect of the sum underwritten thereon, on the policy being delivered up to be cancelled : Thirdly, Where a policy shall be underwritten, and an error or mistake shall afterwards be discovered therein, so that the insurance intended shall not be thereby effected, and another policy shall be produced, underwritten in lieu thereof by the same Persons, in which the error or mistake shall be rectified ; provided the underwriters shall sign a declaration that the insurance made by the first policy is cancelled, and the premium returned on the ground of such error or mistake only ; and provided satisfactory proof shall be given of such error or mistake, and that the new policy shall be underwritten before notice of the termination of the risk first insured ; and provided application for such allowance shall be made within *Three calendar Months* next after the date of the last subscription on the first policy : Fourthly, Where a policy shall be underwritten, and the terms and conditions of the insurance shall afterwards be agreed to be altered, and another policy shall be produced, underwritten in lieu thereof by the same Persons to the same amount, on the same property or interest, and with such alteration in the terms and conditions of the insurance as may have been agreed upon; provided the underwriters shall sign a declaration, that the insurance made by the first policy is cancelled, and the premium returned on that ground only; and provided the new policy shall be underwritten before notice of the termination of the risk originally insured, and the thing insured shall remain the property of the same Person; and provided application shall be made for such allowance within *Three calendar Months* next after the date of the last subscription on the first policy: Fifthly, Where a policy shall be underwritten or signed and the insurance shall be made subject to the approbation of the insured, and such condition shall be expressed in such policy, and the insured shall signify his disapprobation thereof within the time to be prescribed for that purpose in and by the policy; provided all the underwriters on such policy (except such as may be deceased or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the insurance is cancelled, and the premium returned on that ground only; and provided application shall be made for such allowance within *Three calendar Months* next after the time so prescribed for disapprobation: Sixthly, Where insurance shall be made upon any ship, or upon any goods or other property on board any ship, or upon the freight of any ship, or upon any other interest in or relating to any ship for a particular voyage, and the ship shall not proceed at all upon the voyage specified, or shall not proceed thereon at or within the time specified, if any time shall be so specified, or the goods or property intended to be insured shall not be shipped at all, or not within the time specified, or not on board the ship named or described, or it shall turn out that the insured had not the interest intended to be insured; and also where insurance shall be made on any ship for any certain term to commence at a future time, or on the ship's arrival at a certain port or place, or on the happening of any other future event, and the ship shall be lost or the policy shall be cancelled before the time or before the happening of the event prescribed by such policy for the commencement of the risk insured; provided in all these cases that all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the insurance is cancelled and the premium returned for some or one of the reasons before specified; and provided application shall be made for such allowance within *Three calendar Months* next after the insured if in the United Kingdom, or his broker or agent if the insured be out of the United Kingdom, shall know the facts upon which such allowance is hereby authorized to be made; but no allowance of the Duty shall be made in any of these cases, if the underwriters shall have run any risk whatever under the policy brought for allowance, unless in the case of any such insurance for a particular voyage, another policy duly stamped shall

5. Where a Policy is underwritten, subject to approbation, and is disapproved.

6. Where after Insurance made there turns out to be no Interest or no Risk.

shall be produced, whereby the same property or interest shall be insured to the same amount, for or upon some other voyage, or for or upon the same voyage to be performed at some other time: Seventhly, Where insurance shall be made on any ship, or on goods or other property on board any ship, or on the freight of or other interest in or relating to any ship, and the sum insured on the account of any one Person, or on the joint account of two or more Persons, shall be found to exceed the value of his or their property or interest by the sum of *One thousand Pounds* where the Duty shall be at the rate of *One Shilling and Three-pence* per centum, or by the sum of *Five hundred Pounds* where the Duty shall be at the rate of *Two Shillings and Sixpence* per centum or above, it shall be lawful for the Commissioners of Stamps and Taxes to make an allowance for so much of the Stamp Duty on the policy, whereby such insurance shall be made, as shall exceed the Duty payable in respect of the value of the property or interest on which the risk shall have attached; provided that the policy be delivered up to be cancelled, and proof be made to the satisfaction of the said Commissioners of the value of such property or interest; and provided all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the premium is returned on account of short interest in respect of their several proportions of the excess of the sum insured beyond the value of such property or interest; and provided application shall be made for such allowance within *Three calendar Months* next after the value of such property or interest shall be known to the insured if in the United Kingdom, or to his broker or agent if out of the United Kingdom; but no such allowance shall be made on account of short interest in any case where the property or interest insured shall be expressly valued at the sum insured thereon, in and by the policy whereby the insurance shall be made: Eightly, Where through mistake or inadvertence a double insurance shall be effected by or on behalf of the same party on the same property or interest, and for the same risk in all respects by two or more policies duly stamped, it shall be lawful for the said Commissioners to make an allowance for the Stamp Duty on any one or more of such policies, which shall be cancelled and delivered up to the said Commissioners; provided all the underwriters on such cancelled policy or policies shall sign a declaration that the same is or are cancelled, and the premium returned on the ground of such mistake or inadvertence only, and provided application be made for such allowance within *Three calendar Months* next after the date of the first subscription on such policy or policies respectively, and it shall be proved to the satisfaction of the said Commissioners that the whole of the interest of the party by or on whose behalf the same shall have been effected is

7. For short Interest.

8. Where there is a double Insurance effected by mistake.

9. Where a Policy is underwritten beyond the Stamp Duty thereon in certain cases.

is or was fully insured by a policy or policies duly stamped and remaining uncancelled: Ninthly, Where a policy shall be underwritten to a greater amount than the Stamp Duty thereon will cover; provided the same shall be proved to have been done inadverdently, and provided another policy duly stamped shall be underwritten in lieu thereof, by the same Persons, to the same amount, on the same property or interest, and for the same risk in all respects within *Three Days* afterwards, and application shall be made for such allowance within *Seven* office *Days* next after the date of the last subscription, on the policy on which too much shall have been underwritten; and in case only some of the underwriters can be procured to underwrite another policy in lieu thereof within the time hereby limited, it shall be lawful for the said Commissioners to make an allowance for the amount of the Stamp Duty on the first policy, except so much thereof as shall be due, for or in respect of the sum not transferred to the policy underwritten in lieu thereof, (provided application be made within the said *Seven Days*), and to cancel and expunge the Stamp thereon, and to substitute another Stamp for denoting only the Duty payable in respect of the sum not transferred as aforesaid, and thereupon to re-deliver the same to the insured or his broker or agent; and if it shall be deemed inconvenient to get another policy underwritten in lieu of any policy which shall be underwritten or signed to a greater amount than the Stamp Duty thereon will cover, and the same shall be brought to the said Commissioners within *Three* office *Days* after the date of the last subscription thereon, and the proper Duty shall be then paid in respect of the sum underwritten, beyond what shall be covered by the Stamp Duty thereon, it shall be lawful for the said Commissioners to fix an additional stamp to such policy for denoting the Duty then to be paid, and such additional Stamp shall render the same valid, and such policy shall be thereupon re-delivered to the insured or his broker or agent.

106. Further provision for the second, third and fourth cases.

Provided always, and be it Enacted, That if in the second, third or fourth case hereinbefore provided for, some only of the underwriters on the policy brought for allowance shall have underwritten another policy in lieu thereof, it shall nevertheless be lawful for the Commissioners of Stamps and Taxes, to make such allowance as aforesaid for the amount of the Stamp Duty on the first policy, except so much thereof as shall be due for or in respect of the sum not transferred to the second policy; and if it shall appear to the satisfaction of the said Commissioners that any legal proceedings are intended to be instituted by or on the behalf of the insured, in respect of any sum underwritten on the first policy, and not transferred to the second, which may require the production of the first policy, it shall be lawful for the said Commissioners to cancel and expunge the

Stamp thereon, and to substitute another Stamp for denoting only the Duty payable in respect of the sum not transferred as aforesaid, and thereupon to deliver the same to the insured or his broker or agent: And provided also, That no such allowance as aforesaid shall be made in any of the said several cases (except the ninth case) hereinbefore mentioned, if the policy whereon such allowance shall be claimed shall appear to be underwritten to a greater amount than the Stamp Duty impressed thereon will warrant.

No Allowacce in the first eight cases, if the Policy be underwritten beyond the Duty.

107.
Allowance shall be made though part of the premium be retained for Brokerage or trouble.

Provided always, and be it Enacted, That where the allowance of Stamp Duty in any of the several cases aforesaid shall depend on the condition of the underwriters signing a declaration of the return of premium, it shall be sufficient if the declaration shall certify the return of such premium, with an exception of *One Shilling* in the pound or guinea for the broker's commission, and of any further sum not exceeding one-half per centum on the sum insured, which may be agreed to be retained in consideration only of the trouble given to the underwriters, and not of any risk actually incurred by them: And provided also, That no such allowance of Stamp Duty as aforesaid shall be made in any case where such allowance is to depend on the condition of the underwriters signing a declaration of the return of premium, unless the underwriters shall sign such declaration with their surnames at length, and not with their initials only.

Underwriters to sign Returns of Premium, with their Surnames at length.

108.
Penalty on Underwriters refusing to sign a Declaration of Return of Premium, 50 *l.* Signing false Declaration, 100 *l.*

And be it Enacted, That if any underwriter shall agree to return the premium upon any policy of insurance, and shall refuse to sign such declaration with his surname at length, he shall for every such offence forfeit *Fifty Pounds*; and if any underwriter or other Person shall knowingly and wilfully sign any false declaration of the grounds on which the premium on any policy of insurance, or any part thereof shall be returned, or any false declaration of the quantity of premium returned in any of the cases hereinbefore mentioned, he shall for every such offence forfeit *One hundred Pounds*; and if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, or shall knowingly aid and assist in forging or counterfeiting the name or handwriting of any underwriter or other Person, on any policy of sea insurance, with respect to any declaration of any return of the premium, or of any part of the premium on such policy, or shall fraudulently alter, or cause or procure to be altered, or aid or assist in altering any such declaration after the same shall have been signed by any underwriter, or shall utter or make use of any such declaration, knowing the same to have been fraudulently altered, or knowing the name or handwriting of any underwriter or other Person to have been forged or counterfeited thereon, for the purpose of obtaining

Penalty for Forgery or Alteration of Declaration of Return of Premium.

obtaining any such allowance as aforesaid, or any part thereof, every Person so offending shall, for the first offence, forfeit *Five hundred Pounds*, and for the second and every other offence, shall be adjudged guilty of *Felony*, and shall be liable to be punished by *Transportation for Seven Years to parts beyond the Seas.*

109. Allowances to Persons supplied with Stamps for Sea Policies on credit may be deducted from their Debts.

And be it Enacted, That if any Person to whom any allowance of Stamp Duty on any policy of sea insurance shall be made in pursuance of this Act, either as principal or agent, or broker, shall stand indebted to His Majesty for Stamps supplied on credit, under the provisions of this Act or of any former Act, it shall be lawful for the said Commissioners to write off the amount of such allowance, from the sum due and owing from such Person, instead of delivering Stamps for the same.

110. Commissioners may make regulations and require Affidavits, &c. in support of Claims for Allowance of spoiled Stamps.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to make such rules, orders and regulations as they shall deem necessary or expedient for regulating the methods and limiting the times for cancelling or allowing spoiled Stamps, and for delivering out other Stamps in lieu thereof in any of the several cases of allowance provided for by this Act, and to require such affidavits of all facts and circumstances relating to the several claims for allowance of spoiled or misused Stamps in the several cases aforesaid, or for the return of Duty on fire insurances, in the several cases provided for by this Act, as they shall, in their discretion, deem necessary or expedient for the purpose of preventing frauds and evasions; and to call for and require the production of such accounts, documents and other evidence as shall appear to them to be necessary for substantiating the claims which shall be made for any such allowances or returns of Duty as aforesaid; and it shall also be lawful for the said Commissioners to authorize any of their Officers to receive any examine the claims made for such allowances, and to take affidavits relating thereto, and to administer the proper oaths for that purpose, and to do every other act respecting such claims, which the said Commissioners themselves are hereby authorized to do.

Commissioners may authorize their Officers to receive and examine Claims.

111. Commissioners authorized to refund, in money, the amount of Stamps spoiled or rendered useless.

And be it Enacted, That in any of the several cases in which the Commissioners of Stamps and Taxes are by this Act authorized and directed to cancel Stamps spoiled or rendered useless, or unfit for the purpose intended, and to make allowance for the same by giving other Stamps in lieu thereof, it shall be lawful for the said Commissioners, if they in their discretion shall think fit, instead of giving Stamps to refund and repay to the party entitled to such allowance, the amount thereof in money, deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the same description as those in respect of which such allowance shall be made; and it shall also be lawful for the said Commissioners, if they in their discretion shall think fit, to refund and repay to any Person possessed of any Stamp or Stamps which shall not have been spoiled or rendered useless, or unfit for the purpose intended, but for which he shall have no immediate use or occasion, the amount or value of such Stamp or Stamps in money, deducting therefrom such per centage as aforesaid upon his delivering up such Stamp or Stamps to the said Commissioners to be cancelled, and proving to their satisfaction that the same was or were purchased by him, with a bonâ fide intent to use the same, and that he has paid the full amount or value denoted by such Stamp or Stamps, without any deduction, save and except only the amount of such per centage as aforesaid; and further, that such Stamp or Stamps was or were so purchased, by or for such Person within the period of *Three calendar Months* next preceding, at the Head Office for Stamps in Westminster, Edinburgh or Dublin, or from some Distributor or Sub-distributor of Stamps or from some Person duly licensed to vend or deal in Stamps.

112. Penalty for not proving Wills, or taking Letters of Administration within a given time, 100*l.* and double the amount of the Duty.

And be it Enacted, That if any Person shall take possession of, or shall in any manner administer, in England or Ireland, any part of the personal estate and effects of any Person deceased, without obtaining probate of the will or letters of administration of the estate and effects of the deceased, within *Six calendar Months* after his decease, or within *Two calendar Months* after the termination of any suit respecting the will or the right to letters of administration, if there shall be any such, which shall not be ended within *Four calendar Months* after the death of the deceased, the sum which would have been payable on the probate of the will or letters of administration if granted, shall be and become a debt due to His Majesty from the Person so acting or offending, and shall be recoverable by bill, plaint or information in His Majesty's Court of Exchequer in England or Ireland respectively; and every Person so acting or offending shall forfeit the sum of *One hundred Pounds*, and also double the amount of Stamp Duty payable on the probate of the will or letters of administration of the estate and effects of the deceased; and such penalty of *One hundred Pounds* and double duty may be sued for and recovered at any time within *Five Years* after the commission of such offence.

113. Executors or Administrators, upon applying for a Probate of a Will or Letters of Adminis-

AND for ascertaining the full and proper Stamp Duty payable on probates and letters of administration; BE it Enacted, That no Ecclesiastical Court in England or Ireland shall grant probate of the will, or letters of administration of the estate and effects of any

Person deceased, without first requiring and receiving from the Person applying for the probate or letters of administration, or from some other competent Person, an inventory upon oath (which oath the Surrogate, or other Person who shall administer the usual oath for the due administration of the estate and effects of the deceased, is hereby authorized to administer) containing, to the best of the deponent's knowledge, information and belief, all the personal estate and effects of the deceased, distinguishing what shall be situated within the jurisdiction of the Court granting the probate or letters of administration, and what elsewhere, but exclusive of what the deceased shall have been possessed of or entitled to, as a trustee for any other Person or Persons, and not beneficially, and also containing, to the best of the deponent's knowledge, information and belief, the amount of the debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate; and such inventory and oath shall be according to the form specified in the Schedule marked (C.) to this Act annexed; and in case any Person hereby required to deliver such inventory shall knowingly omit to include therein any part of the personal estate and effects of the deceased, or shall knowingly insert therein a larger amount of debts than was due and owing from the deceased at the time of his death, such Person so offending shall for every such offence forfeit the sum of *One hundred Pounds*, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of Stamp Duty which would have been payable upon the probate or letters of administration, if the whole of the estate and effects of the deceased had been included in such inventory, and the true amount of debts only inserted therein, and such double duty shall be deemed and taken to be a debt to His Majesty from the Person liable to pay the same, and shall and may be sued for and recovered accordingly: Provided always, That the Duty charged by this Act upon the probate of a will or letter of administration of the estate of any Person deceased in England or Ireland, shall be deemed and taken to be charged and payable only upon that part of the estate and effects of the deceased, which shall be situated within the jurisdiction of the Court granting the probate or letters of administration, after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate, as shall bear the same proportion to the whole of the debts of the deceased as the estate and effects, situated within the jurisdiction of the Court, shall bear to the whole of the estate and effects of the deceased, wheresoever situated.

tration of the Estate of a deceased Person, to deliver to the Court an Inventory, upon oath, of the personal Estate, and of the Debts payable thereout.

Executors, &c. knowingly omitting to insert in Inventory any of the property, or inserting a larger amount of Debts, to forfeit 100*l.* and be liable to double Duty.

Duty payable on the Balance of the personal Estate, after deducting Debts.

114.

Registrars of Ecclesiastical Courts shall transmit such Inventory,

And be it Enacted, That every such inventory and affidavit shall within *One Week* after the probate of the will or letters of administrawith Copies of Wills and Accounts of Administrations, within a month after the same shall have been proved or granted, under a penalty of 50*l.*

tion to which such affidavit shall relate shall have been granted, be transmitted to the Commissioners of Stamps and Taxes, together with a true and perfect copy of such will, or extract or account of such letters of administration, by the Registrar or other officer of the Court who shall have the care or custody of the wills proved in any such Court, or of the account or register of administrations granted in any such Court; and if any Registrar or other officer whose duty it shall be, shall neglect to transmit to the said Commissioners such inventory, affidavit and the copy of the will or extract, or account of the letters of administration to which it shall relate, within the time hereby limited for that purpose, he shall forfeit the sum of *Fifty Pounds.*

115.
Executors, &c. of Persons deceased in Scotland, shall exhibit upon Oath in the Commissary Courts, an Inventory of the personal Estate and Effects of the deceased, to be registered, &c.

AND for securing the Duties hereby granted on inventories of the moveable estates of deceased Persons in Scotland; BE it Enacted, That every Person who as executor, nearest in kin, creditor or otherwise, shall intromit with or enter upon the possession or management of any personal or moveable estate or effects in Scotland of any deceased Person, shall, within *Six calendar Months* next after having assumed such possession or management in whole or in part, and in all cases before any such Person shall be confirmed executor, testamentary or dative, exhibit upon oath in the proper Commissary Court in Scotland (which oath any Judge or Justice of the Peace is hereby authorized to administer, and the same shall not be chargeable with any Stamp Duty) an inventory stamped as required by this Act, containing to the best of such deponent's knowledge, information and belief, all the personal or moveable estate and effects of the deceased then recovered or known to be existing, distinguishing what shall be situated in Scotland and what elsewhere, but exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other Person or Persons, and not beneficially, and also containing, to the best of the deponent's knowledge, information and belief, the amount of the debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate; and such inventory and oath shall be according to the form specified in the Schedule marked (C.) to this Act annexed, and be filled up and completed according to the directions thereto subjoined; and there shall therewith be exhibited any will relating to the disposal of such estate and effects, or any part thereof, which the Person exhibiting such inventory shall have in his custody or power; and such inventory, together with such will, if any such there be, shall be recorded in the books of the said Court, without any other expense to the party than the sum of *Two Shillings* and *Sixpence* for receiving and recording such inventory, together with the ordinary fees of registration of the said will; and in case any Person hereby required to exhibit such inventory as aforesaid, shall refuse or neglect so to do within the times respectively prescribed for that purpose, or shall knowingly omit to include therein any part of the estate and effects of the deceased, such Person so offending shall for every such offence forfeit the sum of *One hundred Pounds*, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of the Stamp Duty which would have been payable upon such inventory so neglected to be exhibited, according to the amount or value of the estate and effects which ought to have been included therein; and such double duty shall be deemed and taken to be a debt to His Majesty, from the Person liable to pay the same, and shall and may be sued for and recovered accordingly at any time within *Five Years* after the commission of such offence.

116.
Such Inventories being recorded, shall be transmitted to the Head Collector or Distributor of Stamps at Edinburgh.

And be it Enacted, That every inventory so to be exhibited and recorded as aforesaid, shall be retained by the clerk of the Commissary Court wherein the same shall be exhibited, and shall within *One Week* after the exhibiting thereof be transmitted by him, together with the said oath relating thereto, and also with a true and perfect copy of the will or testamentary instrument or writing (if any) of the deceased Person, to the head collector or distributor of Stamps atEdinburgh, or such other officer as the said Commissioners of Stamps and Taxes may direct; and if the clerk of any such court shall fail to record any such inventory, or any such will or testamentary instrument, in the manner directed by this Act, or shall receive or record any such inventory which shall not be duly stamped as the law requires, or shall omit or neglect to transmit to the said head collector or distributor of Stamps at Edinburgh, or other officer, any such inventory, or any affidavit or copy of the will or testamentary instrument within the time prescribed by this Act for that purpose, such clerk so offending in any of the cases aforesaid, shall forfeit the sum of *Fifty Pounds*: Provided always, That the Duty charged by this Act upon any such inventory to be exhibited as aforesaid, shall be deemed and taken to be charged and payable only in respect of the amonnt or value of such parts of the estate and effects therein mentioned as shall be situated in Scotland at the time of exhibiting such inventory as aforesaid, after deducting therefrom such a sum for debts as shall bear the same proportion to the whole of the debts of the deceased as the part of the estate and effects of the decseaed situated in Scotland shall bear to the whole estate of the deceased wheresoever situated.

Penalty 50*l.*

The Duty on any Inventory to be charged only in respect of Effects in Scotland.

117.
Confirmations of Testaments shall not be granted unless such Inventory be exhibited.

And be it Enacted, That it shall not be lawful for any Commissary Court in Scotland to grant any confirmation of any will, testament or testamentary disposition, of or for any estate or effects whatsoever, unless an inventory of such estate and effects, duly stamped, shall have been exhibited and recorded as aforesaid; and it shall not be competent to any executor or other Person to recover any debt or other effects in Scotland of any deceased Person, unless such inventory of such deceased Person's estate shall have been previously duly exhibited and recorded; and if any decree or sentence shall be given by any court in Scotland, in favour of any executor or other Person for any debt or effects of any deceased Person of whose estate no such inventory shall have been exhibited and recorded as aforesaid, such decree or sentence shall be null and of no effect, unless in cases where such estate or effects were vested in the deceased as a trustee for others, and not beneficially: And provided always, That nothing herein contained shall otherwise prejudice the law of Scotland regarding confirmations, or the rules of succession there established.

Executors shall not recover Effects unless such Inventory be exhibited.

118.

Executors or Administrators to deliver to the Commissioners, upon oath, a particular Inventory, Account and Valuation, with a Schedule of Debts, within Two Years.

And be it Enacted, That every Person to whom probate of a will or letters of administration shall be granted in England or Ireland, or by whom an inventory shall be exhibited in any Commissary Court in Scotland, shall within *Two Years* from the date of such probate, letters of administration or inventory deliver upon oath to the Commissioners of Stamps and Taxes or to some Person duly authorized by them to receive the same, upon such form as the said Commissioners shall from time to time direct to be used for such purpose, a particular inventory, account and valuation of the estate and effects of the deceased, and also a Schedule containing the particulars of the several debts due and owing from him at the time of his death, and payable by law out of his personal estate, and if any such Person shall neglect or refuse so to do, except as is hereinafter mentioned, he shall forfeit the sum of *Fifty Pounds*, and also a further sum after the rate of *Twenty Pounds* per centum on the amount of the Stamp Duty originally paid on the said probate, letters of administration or inventory, and the same shall be deemed and taken to be a debt to His Majesty from the Person liable to pay the same, and shall and may be sued for and recovered accordingly: Provided always, That it shall be lawful for the said Commissioners to extend the time hereinbefore limited for delivering to them such inventory, account and valuation as aforesaid, in such cases as they shall see fit, and to dispense with the delivery thereof altogether in cases where the amount of the personal estate and effects contained in the inventory delivered to the court in England or Ireland previous to the grant of probate or letters of administration, or exhibited in the Commissary Court in Scotland, shall be under the sum of *Two thousand Pounds*, and the debts deducted therefrom shall be under the amount of *One thousand Pounds*, provided they shall be satisfied by other means that the full and proper Duty was paid on the probate, letters of administration or inventory at the time when the same was granted or exhibited as aforesaid.

Penalty of 50*l.* for neglect, and 20 per cent. on amount of Duty.

Commissioners may extend the time for rendering such Inventory, &c. and dispense therewith altogether in certain cases.

119.

If too much or too little Duty paid on a Probate, &c. the difference to be paid or returned, as the case may be.

And be it Enacted, That in case it shall appear that the full and proper Duty shall not have been paid on any probate of a will, or letters of administration granted in England or in Ireland, or upon any inventory exhibited in a Commissary Court in Scotland, the difference between the sum actually paid thereon, and the amount of Duty which ought to have been paid thereon, shall be a debt due to His Majesty of and from the executor or administrator or other person liable to pay the same; and in case a higher Duty shall have been paid on the probate, letters of administration or inventory, than ought properly to have been paid thereon, the Commissioners of Stamps and Taxes shall allow and return to the executor or administrator or other person entitled to receive the same, the difference between such higher Duty and the sum properly payable on the said probate, letters of administration or inventory; and the said Commissioners shall, upon such difference of Duty being paid or returned (as the case may be), cause the Stamp denoting the Duty originally paid on the probate, letters of administration or inventory to be expunged, and a new Stamp to be substituted for the same, denoting the amount of Duty rectified and settled as aforesaid; and all returns of Duty to Persons resident in Scotland in respect of over-payment of Duty on any inventory, shall, under the authority of the said Commissioners, be made, if required, at Edinburgh.

Returns of Duty to persons in Scotland to be made at Edinburgh.

120.

Where it shall be discovered, after the delivery of the particular Inventory, &c. of the Estate, that too little Stamp Duty has been paid, the additional Duty shall be paid within Three Months from such discovery;

And be it Enacted, That if at any period after delivering such last-mentioned inventory and account and valuation to the said Commissioners as aforesaid, it shall be discovered that any other effects belonged to the deceased than are included in the said inventory, account and valuation, or that the property, or any part thereof, included in the said inventory, account and valuation, hath not been fully valued, or that a greater deduction hath been made in respect of the debts due and owing from the deceased at the time of his death than ought properly to have been made, and that by reason thereof too little Duty hath been paid on the probate, letters of administration or inventory exhibited as hereinbefore required, then and in any of such cases the executor or administrator shall deliver in writing to the said Commissioners the particulars thereof upon oath, within *Three calendar Months* after such discovery shall have been made, and the difference between the sum actually paid on the probate, letters of administration or inventory exhibited as aforesaid, and the amount of Duty which ought to have been paid thereon, shall be a debt due to His Majesty of and from the executor or administrator or other person liable to pay the same; or if it shall be discovered that the property included in the said inventory, account and valuation, or any part thereof, did not belong to the deceased, or ought not to have been included therein, or that the same or any part thereof hath been over-estimated, or that a less deduction hath been made

and where it shall be so discovered that too much Stamp Duty has been paid, the difference may be returned, if applied for within Three Months from such discovery.

in respect of debts than ought properly to have been made, the said Commissioners shall, in any of such cases, on application made to them for that purpose, within *Three calendar Months* after such discovery shall be made, allow and return to the executor or other person entitled to receive the same, the difference between the sum received on the probate, letters of administration or inventory required to be exhibited as aforesaid, and the sum properly payable thereon; and the said Commissioners shall upon such difference of Duty being paid or returned, as the case may be, cause the Stamp denoting the Duty already paid on the probate, letters of administration or inventory to be expunged, and a new Stamp to be substituted for the same, denoting the amount of Duty payable thereon, rectified and settled as aforesaid; and if the Person liable to pay any higher Duty as aforesaid shall not, within *Three calendar Months* after he shall have made the discovery of the mistake or omission by which too little Duty was paid as aforesaid, deliver in writing, upon oath, the particulars as hereinbefore required to the said Commissioners, he shall for every such offence forfeit the sum of *One hundred Pounds*, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of the difference of the Stamp Duty which would have been payable in respect of the probate, letters of administration or inventory, to be exhibited as aforesaid, in case the particulars in writing had been duly delivered to the said Commissioners as hereinbefore required.

Penalty for not paying the additional Duty in such case as aforesaid within Three Months.

121.
Ecclesiastical Courts not to take Surrenders of Probates, &c. on the ground only of wrong Duty paid thereon.

And be it Enacted, That it shall not be lawful for any Ecclesiastical Court or any Person to call in and revoke, or to accept the surrender of any probate or letters of administration, on the ground of too high or too low a Stamp Duty having been paid thereon; and if any Ecclesiastical Court or any Person shall so do, the Commissioners of Stamps and Taxes shall not make any allowance whatever for the Stamp Duty on the probate or letters of administration which shall be so annulled.

122.
The Commissioners to provide a Stamp for marking Probates of Wills or Letters of Administration relating to any Estate in respect whereof any Probate or Letters of Administration shall have been before taken out, and the proper Duty thereon.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, and they are hereby required to provide a Stamp distinguishable from all other Stamps used in relation to any Stamp Duties, for the purpose of stamping any piece of vellum, parchment or paper whereon any probate of a will or letters of administration shall be ingrossed, printed or written, in relation to any estate in respect whereof any former probate or letters of administration shall have been taken out, and the full amount of the Duties payable thereon by any Act or Acts of Parliament then in force, according to the full value of such estate, shall have been duly paid and discharged; and in every case where any probate or letters of administration shall have been taken out, in duly stamped according to the full value of the estate in respect whereof the same shall have been granted, then and in such case any further or other probate or letters of administration which shall be at any time thereafter applied for in respect of such estate, shall and may be issued and granted upon any piece of vellum, parchment or paper, stamped with the Stamp provided by the said Commissioners, in pursuance of this Act, for such other probates or letters of administration as aforesaid; and every such other probate or letters of administration which shall be duly stamped with such Stamp as last aforesaid, shall be as available in the law, and of the like force and effect in all respects whatever, as if the vellum, parchment or paper whereon the same shall be ingrossed, printed or written had been duly stamped with the Stamp, denoting the full amount of the Duties payable in respect of the probate or letters of administration taken out on the full value of such estate, any thing hereinbefore contained to the contrary thereof in anywise notwithstanding.

123.
Commissioners may cancel the Stamps on useless Probates of Wills and Letters of Administration, and allow such Stamps.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, and they are hereby required to allow as spoiled and to give other Stamps in lieu of any Stamp affixed to any probate or letters of administration which shall have been granted in error by any Ecclesiastical Court, and which shall afterwards be revoked by such Ecclesiastical Court, or which shall be rendered void and of no avail by reason of any probate or letters of administration having been subsequently granted in respect of the estate and effects of the same deceased Person by some other Ecclesiastical Court having competent jurisdiction, provided application be made for such allowance within *Six calendar Months* after the probate or letters of administration shall have been revoked, or after the subsequent probate or letters of administration shall have been granted, as the case may be; and also provided the circumstances be verified by affidavit, and such void probate or letters of administration be delivered up to the said Commissioners to be cancelled; and it shall be lawful for the said Commissioners, and they are hereby required to allow as spoiled, and to give other Stamps in lieu of any Stamp affixed to any inventory which shall have been exhibited or recorded as aforesaid in error, provided application shall be made within *Twelve calendar Months* after it shall have been ascertained that such inventory was exhibited and recorded in error; and also, provided the circumstances be verified by affidavit to the satisfaction of the said Commissioners, and such void inventory be delivered up to them to be cancelled.

124.
Probates of Wills, Letters of Administration, and Inventories,

And be it Enacted, That the probate of the will or the letters of administration, or inventory of the effects of any Person deceased, valid as to Trust Property, though the value thereof be not covered by the Stamp Duty.

shall be deemed and taken to be valid and available by the executors or administrators of the deceased, for recovering, transferring or assigning any debt or other personal estate or effects whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such debt or other personal estate or effects, or the amount or value of so much thereof or such interest therein as was trust property in the deceased (as the case may be), shall not be included in the amount or value of the estate in respect of which the Stamp Duty was paid on such probate, letters of administration or inventory.

125.

Duty to be paid by Executors or Administrators on retaining or paying Legacies.

AND for securing the payment of the Duties hereby granted on legacies, and on successions, and on residues and shares of residues given by the wills, or passing by the intestacies of Persons deceased, and payable out of their personal estate; BE it Enacted, That in all cases not otherwise expressly provided for, such Duties shall be accounted for, answered and paid by the executor or administrator of any Person deceased, upon retainer, for his own benefit, or for the benefit of any other Person, of any legacy or any part of any legacy, or of the residue of any personal or moveable estate, or any part of such residue, which he shall be entitled so to retain, either in his own right, or in the right or for the benefit of any other Person, and also upon the delivery, payment or other satisfaction or discharge whatsoever of any legacy or any part of any legacy, or of the residue of any personal estate, or any part of such residue, to which any other Person shall be entitled; and in case any executor or administrator shall retain for his own benefit, or for the benefit of any other Person, any legacy or any part of any legacy, or the residue of any personal estate, or any part of such residue, which such Person shall be entitled so to retain either in his own right or for the benefit of any other Person, and upon which any Duty shall be chargeable by virtue of this Act, not having first paid such Duty, or shall deliver, pay or otherwise howsoever satisfy, compound or discharge any legacy or any part of any legacy, or the residue of any personal estate or any part thereof to which any other Person shall be entitled, and upon which any Duty shall be chargeable by virtue of this Act, having received or deducted the Duty so chargeable, then and in every such case the Duty which shall be due and payable upon every such legacy and part of legacy, and residue and part of residue respectively, and which shall not have been duly paid and satisfied to His Majesty, according to the provisions of this Act, shall be a debt to His Majesty of or from such executor or administrator; and in case any executor or administrator shall deliver or pay or otherwise howsoever satisfy, compound or discharge any such legacy or residue, or any part of such legacy or residue, to or for the benefit of any Person entitled thereto, without having received or deducted the Duty chargeable thereon,

If Duty be not paid before Legacies are retained by Executors, or discharged, they having deducted it, the amount shall be a Deb from them to His Majesty;

and if they pay Legacies without deducting such Duty, it shall be a Debt from both Parties.

thereon, (such Duty not having been first duly paid to His Majesty, according to the provisions herein contained,) then and in every such case such Duty shall be a debt to His Majesty, as well of and from such executor or administrator as of and from the Person to whom the payment thereof shall be made.

126.
By whom Duties on Legacies charged on Real Estate shall be paid.

And be it Enacted, That the Duties by this Act granted upon legacies charged or rendered burdens upon, or made payable out of any real estate or the rents thereof, or out of any monies to arise by the sale, burden, mortgage or other disposition of any real estate, or upon residues or parts or shares of residues of any such monies, shall be accounted for answered and paid by the trustee, or disponee to whom the real estate shall be devised or disponed, out of which the legacy or share of any money arising out of the sale, burden, mortgage or other disposition of such real estate shall be to be paid or satisfied; or if there shall be no trustee, then by the Person entitled to such real estate, or the rents and profits thereof, subject to any such legacy, or by the Person empowered or required to pay or satisfy any such legacy; and the said Duties shall be retained by the Person paying or satisfying any such legacy or share of money, and shall be accounted for, satisfied and paid to His Majesty, at such times, in such manner and according to such rules and regulations as are hereinbefore specified and prescribed in respect of the Duties granted on legacies payable out of personal estate; and in case the said Duties shall not be paid or satisfied to His Majesty, according to the provisions herein contained, then and in every such case such Duty shall be a debt to His Majesty of and from the trustee or disponee of such real estate as aforesaid, or the Person entitled thereto, subject to such legacy as aforesaid, and also of and from the Person to whom the same shall have been paid without the Duty chargeable thereon having been first deducted.

127.
When Executors, &c. shall not have paid the Legacy Duties in reasonable time, the Court of Exchequer may grant a Rule requiring Executors, &c. to deliver an Account, upon oath, of the Legacies paid.

And be it Enacted, That in every case in which any executor or administrator, or disponee or trustee, or other Person required or empowered to pay or satisfy any legacy, shall not have paid the Duties by this Act granted and made payable upon or in respect of any legacy, or any residue or part or share of residue, within proper and reasonable time, it shall be lawful for His Majesty's Courts of Exchequer in England, Ireland or Scotland, as the case may be, upon application to be made for that purpose on behalf of the Commissioners of Stamps and Taxes, on such affidavit as to the said Court may appear to be sufficient, to grant a rule or order requiring such executor, administrator, trustee, disponee or other Person as aforesaid, to show cause why he should not deliver to the said Commissioners an account upon oath of all the legacies, or of the personal or moveable property, or of monies arising from the sale, burden, mortgage or other disposition of real estate or rents thereof, directed by the will to be sold, burdened, mortgaged or otherwise disposed of, respectively paid or to be paid or administered or possessed, or managed by such executor, administrator, disponee or trustee, or other Person as aforesaid as the case may be, and why the Duties by this Act granted on any such legacies or residue, or part or share of residue of any such property or monies have not been paid, or should not be forthwith paid according to law, and to make any such rule or order of Court absolute, with full costs in every case in which the same may appear to the said Court to be proper and necessary for the better enforcing the payment of any of the said Duties.

128.
If Suit be instituted concerning Administration, the Court to provide for payment of Duty.

And be it Enacted, That if any suit shall be instituted concerning the administration or management of the personal or moveable estate of any Person dying testate or intestate, or any part of such estate, in which any direction shall be given touching the payment of any legacy or legacies of such Person, or the residue of his personal estate, or any part thereof, or of the monies to arise by the sale, burden, mortgage or other disposition of his real estate, or any part thereof, or the residue or parts, or shares of the residue of such monies, the Court wherein such suit shall be instituted, in giving directions concerning the same, or in taking or obtaining an account of any such estate, or otherwise acting in any way concerning or relating to, or regulating the disposal of the same, shall take care that no payment or allowance shall be made in respect of any legacy or part of legacy, or of any residue or part of residue, in any manner whatsoever, without due proof of the payment of the Duties imposed by this Act.

129.
The value of Annuities, and the Duty thereon, shall be calculated according to the Schedule annexed, and the Duty paid by Instalments, &c.

And be ir Enacted, That the value of any legacy given by way of annuity, whether payable annually or otherwise, for any life or lives, or for years determinable upon any life or lives, or for other period of time, shall be calculated and ascertained, and the Duty chageable thereon shall be charged according to the Tables and Rules in the Schedule marked (B.) to this Act annexed, and the Duty chargeable by this Act on any such annuity, shall be paid by four equal payments, the first of which payments of Duty shall be made before or on completing the payment of the first year's annuity, and the three others of such payments of Duty shall be made in like manner successively, before or on completing the respective payments of such annuity for the three succeeding years respectively; and the value of any such annuity, if determinable upon any contingency besides the death of any Person, shall be calculated without regard to such contingency: Provided always, That if any such annuity shall determine by the death of any Person before Four years' payment of such annuity shall become due and payable, then

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then and in such case the Duty shall be payable in proportion only to so many of the payments of the said annuity as actually accrued and became due and payable; and in case any such annuity shall at any time determine upon any other contingency than the death of any Person, then and in such case not only all payments of Duty which would otherwise become due after the happening of such other contingency, if any such would become due, shall cease, but it shall be lawful for the Person who shall have paid the Duties which shall have previously become due, to apply for and obtain a return of so much of the said Duty so paid as will reduce the same to the like Duty as would have been payable by such Person for such annuity, calculated according to the term for which the same shall have actually endured; and the Commissioners of Stamps and Taxes shall settle and determine such abatement according to the said Tables, and shall cause the amount thereof to be paid to the Person entitled to the same, out of any monies in their hands arising from the Duties imposed by this Act.

130.
The value of Annuities payable out of Legacies, and the Duty, shall be calculated as hereinbefore directed with respect to other Annuities, and the Duty shall be charged on the value of such Legacies, after deducting such Annuities, &c.

And be it Enacted, That the value of any legacy given by way of annuity for any life or lives, or for years determinable on any life or lives, or for other period of time, and charged on and made payable out of any other legacy, shall be calculated, and the Duty shall be charged thereon in the same manner as hereinbefore directed with respect to other annuities; and the Duty on the legacy charged with such annuity, if any Duty shall be chargeable for such legacy, shall be calculated on the value of such legacy, after deducting the value of such annuity; and the Duty for such annuity shall be paid by the Person entitled to the legacy charged with such annuity, by four equal payments, in the same manner as the same would be payable according to the provisions hereinbefore contained if such annuity had been a direct gift to the annuitant, and subject to the like proviso in case such annuity shall determine before four years' payment shall become due; and the payment which shall be made for such Duty shall be retained by the Person paying the same out of the first four years' payments of such annuity, if so many shall become due, or out of so many of such payments as shall become due, by equal portions.

131.
Duties on Legacies given to purchase Annuities, shall be calculated on the Sum necessary to purchase same.

And be it Enacted, That the Duty payable upon any legacy which shall be given for the purpose of purchasing, or with direction to purchase any annuity, with any personal estate, or with money charged or rendered a burden upon or to arise by the sale, burden, mortgage or other disposition of any real or heritable estate of any testator or any part thereof, shall be calculated upon the sum necessary to purchase such annuity according to the Tables before mentioned, and shall be deducted from such sum, and shall be paid as in the case of other pecuniary legacies; and the Person paying or satisfying such legacy, and the Person for whose benefit the same ahall be paid or satisfied, shall be discharged by payment of such Duty so calculated as aforesaid, from all other demands in respect of the Duty payable on such legacy; and the annuity to be purchased for the benefit of the Person entitled to the benefit of such legacy, shall be reduced in proportion to the amount of the Duty payable thereon as aforesaid, and such reduction shall be calculated in the same manner as the Duty so payable is hereinbefore directed to be calculated; and the purchase of such reduced annuity, together with the payment of such Duty, shall satisfy and discharge such legacy as fully as if an annuity had been purchased equal in amount to the annuity so directed to be purchased.

132.
Duty on Legacies, the value of which can only be ascertained by application of the allotted Fund, shall be charged on the Money as applied.

And be it Enacted, That if any benefit shall be given by any will or testamentary instrument in such terms that the amount or value of such benefit can only be ascertained from time to time by the actual application of the fund allotted for such purpose, or made chargeable therewith, or if the amount or value of any benefit given by any will or testamentary instrument cannot, by reason of the form and manner of the gift, be so ascertained that the Duty can be charged thereon under any of the directions hereinbefore contained, then and in every such case such Duty shall be charged upon the several sums of money or effects which shall be applied from time to time for the purposes directed by such will or testamentary instrument as separate and distinct legacies or bequests, and shall be paid out of the fund which may be applicable for such purposes or charged with answering the same.

133.
How Duty on Legacies enjoyed by Persons in succession, or having partial Interests therein, shall be charged.

And be it Enacted, That where any legacy, or residue or part of residue, shall be given to or for the benefit of, or so that the same shall be enjoyed by, different Persons in succession, who shall be chargeable with the Duties by this Act imposed at one and the same rate, the Duty on such legacy shall be charged upon and paid out of the legacy or residue, or part of the residue so given, as in the case of a legacy to one Person; and where any legacy or residue, or part of residue, shall be given to or for the benefit of, or so that the same shall be enjoyed by different Persons in succession, some or any of whom shall be chargeable with no Duty, or some or any of whom shall be chargeable with different rates of Duty, so that one rate of Duty cannot be immediately charged thereon, all Persons who under or in consequence of any such bequest shall be entitled for life only, or to any other temporary interest, shall be chargeable with the Duty in respect of such bequest in the same manner as if the annual produce thereof had been given by way of annuity, and such Persons respectively shall be so chargeable with such Duty, and the same shall be payable when they shall respectively become entitled to and shall begin to receive such produce, and shall be paid by equal poriions during the term of four years, if they shall so long continue to receive such produce in manner hereinbefore directed as to annuities; and where any other partial interest shall be given, or shall arise out of such property so to be enjoyed in succession, the Duty on such partial interest shall be charged and paid in the same manner as the same is hereinbefore directed to be charged and paid in like cases of partial interests charged on any property given otherwise than to different Persons in succession; an devery Person who shall become absolutely entitled to any such legacy, or residue or part of residue so to be enjoyed in succession, shall, when and as he shall receive the same or begin to enjoy the benefit thereof, be chargeable with and pay the Duty for the same, or such part thereof as shall be so received, or of which the benefit shall be so enjoyed, in the same manner as if the same had come to such Person immediately on the death of the Person by whom such property shall have been given to be enjoyed, or in such manner that the same shall be enjoyed in succession.

134.
By whom the Duties shall be paid on Legacies enjoyed by Persons in succession.

And be it Enacted, That the Duty payable on any legacy or residue, or part of residue so given to or so to be enjoyed by different Persons in succession, upon whom the Duty shall be chargeable at one and the same rate, shall be deducted and paid by the executor or administrator, trustee, disponee or other person required or empowered to pay and satisfy the same, upon payment or other satisfaction or discharge of every or any part of such legacy or residue, or part of residue to any trustee or other person to whom the same shall be payable or paid, in trust or for the benefit of the Persons so entitled thereto in succession; and if the same shall not be so paid or satisfied to any such trustee, but shall be retained by the executor, administrator, trustee, disponee or other person as aforesaid, then such Duty shall be deducted and paid out of the capital of the property so given, upon receipt or payment of any interest or produce of such capital or any part thereof, by any of the Persons so entitled in succession, according to the amount of the capital of which such produce shall be so received or paid; and where the Duty chargeable upon any such bequest for the benefit of or to be enjoyed by different Persons in succession, shall be chargeable at different rates, so that the same cannot be paid at one and the same time, but must be paid in succession as aforesaid, then and in such case the executor or administrator, trustee, disponee or other person as aforesaid, shall be chargeable with such Duties in succession, in the same manner as such Persons in succession would be chargeable in case of immediate bequests, unless the property bequeathed shall have been paid, or otherwise satisfied to or vested in any trustee or other person to whom the same shall be payable, in trust or for the benefit of the Person entitled thereto as aforesaid, in which case such trustee or other person, or his representatives, shall be chargeable with the Duties for or in respect of such property so vested in him, in such and the same manner as if he were executor or administrator; and in like manner, where any partial interest shall be given, or shall arise out of any such property so to be enjoyed in succession, and such partial interest shall be satisfied or paid by the Person so enjoying such property, such Person shall be chargeable with the Duties for and in respect of such partial interest, and shall retain and pay the same accordingly, in such and the same manner as if he were executor or administrator; and in all such cases, every Person so chargeable respectively with Duty shall be a debtor to His Majesty in like manner, and shall be subject to the like penalties as any executor or administrator is by this Act made chargeable and subject to.

135. Plate, &c. while enjoyed in kind, not liable to Duty till in possession of Persons having power to dispose or having disposal thereof.

Provided always, and be it Enacted, That no Duty shall be paid on any articles of plate, furniture or other things not yielding any income, and given to or for the benefit of, or so as that the same may be enjoyed by different Persons in succession, whilst the same shall be enjoyed in kind only by any Person not having any power of selling or disposing thereof, so as to convert the same into money or other property yielding any income; but if the same shall be actually sold or disposed of, or shall come to any Person having power to sell or dispose thereof, or having an absolute interest therein, then and in every such case the same Duty shall be chargeable and paid thereon as if the same had been originally given absolutely and with full power to sell or dispose thereof, and shall be chargeable upon and paid by the Person by whom or for whose benefit the same shall be sold, or who shall have power to sell or dispose thereof, or having an absolute interest therein, and shall become the debt of such Person, but shall not be a charge on any Person by reason of his having assented to such sale as an executor or administrator.

136. Duty on Legacies or Residues enjoyed in succession, shall be charged as such, whether taken under Wills, or by Intestacy.

Provided always, and be it Enacted, That where any legacy or any residue or part of residue shall be so given by any will, or shall be otherwise disposable in such manner that different Persons shall become entitled thereto in succession, the Duty shall be charged thereon as given to be enjoyed in succession, whether the Person entitled thereto shall take the same, or any part thereof, under or by virtue of any such will, and the dispositions or provisions therein contained, or in default of such dispositions or provisions and as entitled by intestacy.

And

137.
Duty on Legacies in Joint Tenancy, shall be paid in proportion to the Interest of the Parties.

And be it Enacted, That where any legacy or residue, or part of residue, shall be given or provided to or for the benefit of any Persons in jointenancy or life-rent, some or one of whom shall be chargeable with any Duty by this Act imposed, and some or one of whom shall not be so chargeable, the Person so chargeable with Duty shall pay such Duty in proportion to his interest in such bequest; and if any such Person so chargeable with Duty, and entitled in joint-tenancy or life-rent as aforesaid, shall become entitled by survivorship, or by severance of the joint-tenancy, or otherwise, to any larger interest in the property bequeathed than that in respect of which Duty shall have been paid, then and in such case which Person so becoming entitled by survivorship, or by severance or otherwise, shall be charged with the same Duty as if the property to which such joint-tenant or life-renter shall so become entitled, had been originally given to or for the benefit of such Person only.

138.
Duty on Legacies subject to Contingencies, shall be charged as for absolute Bequests.

And be it Enacted, That when any legacy or any residue or part of residue shall be given, subject to any contingency which may defeat such gift, and whereupon the same may go to some other Person, such bequest, unless charged as an annuity under the provisions herein contained, shall be charged with Duty as an absolute bequest to the Person who shall take the same, subject to such contingency, and such Duty shall be paid out of the capital of such legacy or residue or part of residue, notwithstanding the same may upon such contingency go to some Person not chargeable with the same Duty or with any Duty; and if such contingency shall afterwards happen, and the property so bequeathed shall thereupon go in such manner that the same, if taken immediately after the death of the testator under the same title, would have been chargeable with a higher rate of Duty than the Duty so paid, the Person becoming entitled thereto shall be charged with and shall pay the difference between the Duty so paid and such higher rate of Duty.

139.
Legacies, subject to power of Appointment, shall be charged as Legacies in succession.

And be it Enacted, That where any legacy, or the residue or any part of the residue of any personal estate, or monies arising from real or heritable estate, shall be subjected to any power of appointment or disposal, to or for the benefit of any Person specially named or described as the object of such power, such property shall be charged with Duty as property given to different Persons in succession; and in charging such Duty, not only the Person who shall take previously or subject to such power of appointment or disposal, but also any Person who shall take under or in default of any such appointment, when and as they shall take respectively, shall be charged in respect of their several interests, whether previous or subject to, or under or in default of such appointment, with the same Duty, and in the same manner as if the same interests or benefits had been given to them respectively in or by the will containing such power, in the same order and course of succession as shall take place under and by virtue of such power of appointment or disposal, or in default of execution thereof, as the case may happen to be; and where any property shall be given for any limited interest or benefit, and a general and absolute power of appointment or disposal shall also be given to any Person to whom the property would not belong in default of such appointment, such property, upon the execution of such power, shall be charged with the same Duty, and in the same manner, as if the same property had been immediately given to the Person having and executing such power, after allowing any Duty before paid in respect thereof; and when any property shall be given with any such general power of appointment or disposal, which property in default of appointment or disposal, will belong to the Person to whom such power shall also be given, such property shall be charged with and shall pay the Duty by this Act imposed, in the same manner as if such property had been given to such Person absolutely in the first instance without such power of appointment or disposal.

140.
Money directed by Will to be laid out in purchase of real Estate, for the use of any one in fee-simple, shall be charged with Duty as an absolute Legacy of Money.
And where such real Estate shall be for different Persons in succession, liable to the same rate of Duty, the Legacy shall be charged with Duty as if given to one absolutely;

And be it Enacted, That where any personal or moveable estate, or any monies arising from real or heritable estate, shall by any will be directed to be applied in the purchase of real or heritable estate, to be given or disponed to or for the benefit of any Person in fee-simple, such personal or moveable estate, or monies arising from real or heritable estate, shall be charged with and shall pay Duty as if the same had been given absolutely to such Person; and where the real or heritable estate to be purchased shall be given or directed to be disponed for the benefit of and to be enjoyed by different Persons in succession, all of whom shall be liable to the same rate of Duty under this Act, or all of whom shall be so liable, with the exception of the Person who may be entitled to the ultimate interest or benefit, to take effect only upon or after the determination of all and every the previous estate or estates of inheritance or rights of fee limited or directed by the will under which the real or heritable estate is given or to be enjoyed, such personal or moveable estate or monies arising from real or heritable estate, shall be charged with and shall pay Duty as if the same had been given absolutely to any one of the Persons liable to the same rate of Duty: Provided always, That if before the personal or moveable estate, or monies arising from real or heritable estate shall be applied in the purchase of real or heritable estate, the Person entitled to such ultimate interest or benefit as aforesaid, shall happen to be the Person who shall first or alone become entitled to an estate of inheritance in possession, or right

If before the Money shall be laid out in such real Estate, the Person entitled to the ultimate Interest shall take the first Estate of In-right in fee-simple of the real or heritable estate so to be purchased, and such Person shall be liable to a less rate of Duty than that which may have been previously paid, it shall be lawful for the Commissioners of Stamps and Taxes, (upon being satisfied thereof by affidavit, or by such other proof as they shall deem expedient to require, and upon application made to them within *Twelve calendar Months* next after such Person shall so become entitled to an estate of inheritance in possession, or right in fee-simple of the real or heritable estate so to be purchased), to return the difference between the higher rate of Duty paid in the first instance, and such lower rate of Duty, to the Person who shall appear to the said Commissioners entitled to receive the same; but in case the Person becoming entitled as aforesaid to an estate of inheritance in possession, or right in fee-simple of the real or heritable estate so to be purchased, shall be liable to a higher rate of Duty than the rate of Duty before paid, such Person upon his becoming entitled as aforesaid to such estate, shall be charged with and shall pay the difference between the Duty paid in the first instance, and such higher rate of Duty; and where the real or heritable estate so to be purchased shall be for the benefit of and given or directed to be disponed so as to be enjoyed by different Persons in succession, who shall be liable to different rates of Duty, then each Person entitled thereto in succession shall be charged with and shall pay the Duty on the personal or moveable estate, or monies arising from real or heritable estate, in such and the same manner as if such estate or monies had been a legacy of personal estate not directed to be applied in the purchase of real or heritable estate, until some Person shall become entitled to an estate of inheritance in possession of the real or heritable estate so to be purchased, or until the same shall be applied in the purchase of real or heritable estate, or until an order shall be obtained for the payment, transfer or disposal thereof, from the High Court of Chancery or other Court in England or Ireland, under any Act in force for the relief of Persons entitled to entailed estates to be purchased with trust monies, and such Duty shall be accounted for, and shall be answered and paid by the Person who in cases of bequests of personal estate in succession not directed to be applied in the purchase of real or heritable estate, would be responsible for the payment of the Duties by this Act.

heritance, and shall be liable to a less rate of Duty, Commissioners shall return the difference to him;

but if such Person be liable to a higher rate of Duty, he shall be charged with the difference.

Where such real Estate shall be for Persons in succession liable to different rates of Duty, each shall be charged as for a Legacy of personal Estate until some Person shall take an Estate of Inheritance, or until the Money shall be applied in purchase of such real Estate, or an Order shall be obtained from Chancery under Acts 40 G. 3. c. 56, 53 G. 3. c 46, & 7 G. 4. c. 45.

141.
Where such real Estate shall be for different Persons in succession liable to different rates of Duty, any Person taking an Estate of Inheritance

And be it Enacted, That where the real or heritable estate directed to be purchased as aforesaid, shall be for the benefit of and to be enjoyed by different Persons in succession, chargeable with different rates of Duty, if before the personal or moveable estate, or money arising from real or heritable estate, shall be actually applied in the purchase of real or heritable estate, or shall be paid, transferred therein before the Money is actually applied, shall be charged as for a Bequest of personal Estate.

or disposed of by an order of the High Court of Chancery, or other Court in England or Ireland, as before mentioned, any Person shall become entitled to an estate of inheritance in possession, or right in fee-simple to the real or heritable estate to be purchased therewith, or with so much thereof as shall be remaining unapplied, the same Duty which ought to be paid by such Person, if absolutely entitled thereto as personal estate, by virtue of any bequest thereof as such, shall be charged on such Person.

142.

Where such real Estate shall be for different Persons in succession liable to different rates of Duty, if before any Person shall take an Estate of Inheritance therein, the Money shall be applied, &c.; it shall be charged with Duty as an absolute Legacy of personal Estate to the Person entitled to the first Estate of Inheritance, deducting the value of the antecedent particular Estate.

And be it Enacted, That where the real or heritable estate directed to be purchased as aforesaid, shall be for the benefit of and to be enjoyed by different Persons in succession, who shall be chargeable with different rates of Duty, if before any Person shall become entitled to any such estate of inheritance in possession thereof, or to the right thereto in fee simple as aforesaid, the personal or moveable estate, or money arising from real or heritable estate, shall be proposed to be applied in the purchase of real or heritable estate, or to be disposed of by an order of the High Court of Chancery in England or in Ireland, or other Court as hereinbefore mentioned, the same shall be charged with and shall pay Duty as an absolute legacy of personal estate, at the rate to which the Person would be liable to whom, at the time of the same being so applied or disposed of as aforesaid, the first or only estate of inheritance or right in fee-simple in the real or heritable estate shall stand, or if in esse would stand, limited or destined, if such Person were entitled to the money so to be applied or disposed of as a legacy of personal estate, after deducting from the amount of such money, the then value of the antecedent estate of the Person then in the enjoyment of the annual proceeds of such money, so as to reduce the amount on which the Duty is to be paid to the value of the expectant interest in such real or heritable estate so directed to be purchased, after the determination of such antecedent or particular estate; and in order to compensate the Person entitled to such antecedent or particular estate for the diminution of his income to arise from such real or heritable estate, by reason of the sum required for the payment of the said Duty being subtracted from the capital of the money to be applied or disposed of, such Person shall, out of such money so to be applied or disposed of, be entitled to and shall receive such sum as shall be the amount of the difference between the Duty so paid upon the value of such expectant interest and the Duty which would be payable at the same rate upon the amount of the sum which would be about to be so applied, paid, transferred or disposed of as aforesaid, if the same were then vested in possession in the Person then entitled, or who if in esse would be entitled to such first or only estate of inheritance or right in fee-simple as aforesaid.

Compensation shall be made to the Possessor of the particular Estate, for the diminution of his income by such payment.

143.

Duty payable out of the Capital, shall be paid out of the Funds to be applied, and shall be accounted for upon retainer or payment of the Money, &c.

And be it Enacted, That in all cases where the Duty shall be payable out of the capital of any personal or moveable estate, or money arising from real or heritable estate, the same shall be raised and paid out of the fund to be applied in the purchase of real or heritable estate, and shall be accounted for, answered and paid by the trustee, or if no trustee, by the Person empowered by the will or testamentary instrument, or by law, to lay out, or who may actually apply such personal or moveable estate, or money arising from real or heritable estate, in the purchase of real or heritable estate, upon retainer, application or payment of such personal or moveable estate, or money arising from any real or heritable estate for the purposes aforesaid; and for neglect thereof such Person shall forfeit the sum of *Ten Pounds* per centum on the amount or sum upon which the Duty shall be payable, and the sum so forfeited shall be a debt to His Majesty, from such Person.

Penalty 10*l.* per centum on the Amount.

144.

In case of difficulty in assessing Duty in any of the modes specified, Commissioners may compound for the same;

And be it Enacted, That where any difficulty, inconvenience or disagreement shall arise in assessing the Duty upon money directed by will to be applied in the purchase of real or heritable estate, in any of the modes hereinbefore directed, and the Person liable to the payment thereof shall be desirous to compound for the same, it shall be lawful for the Commissioners of Stamps and Taxes to accept of such a sum as may be agreed upon between them and the parties interested, as a fair and reasonable equivalent for the same in lieu of such Duties; or if the said Commissioners, or the parties interested respectively, shall refuse or decline to compound for the said Duties, it shall be lawful for either of them to make application to the Court of Exchequer at Westminster, if the deceased Person resided in England or elsewhere, except in Ireland or Scotland, and to the Court of Exchequer in Ireland or Scotland respectively, if the deceased Person resided in Ireland or Scotland respectively, for leave to compound for such Duties, stating upon oath all the material and necessary circumstances attending the same; and in such case it shall be lawful for such Court of Exchequer in England, Ireland or Scotland, as the case may be, to appoint a proper Person to adjust and settle the sum which justly and equitably, under all circumstances, ought to be paid in lieu of the said Duties; and if such Court of Exchequer to which such application shall be so made shall confirm such adjustment and settlement, and shall order the sum so adjusted and settled to be paid or accepted accordingly, it shall be lawful for the said Commissioners and the Parties interested, by authority of such order, to pay and accept payment of the sum so adjusted and settled in full discharge of the Duty in question; and after payment thereof, the said Commissioners shall grant a certificate expressing the receipt of such sum by way of composition for such Duty, by virtue of the agreement entered into as aforesaid, or under such order, as the case

or the Commissioners or Parties may apply for leave to compound to the Court of Exchequer, who shall appoint a person to adjust the Amount; and if the Court shall confirm such adjustment, the sum so adjusted shall be paid and accepted in discharge of the said Duties.

Certificate of Commissioners on Receipt of such Composition.

may be; and every Person to whom such certificate shall be granted, and all other Persons who shall be liable for the payment of the said Duties, shall afterwards be discharged from the payment thereof; and in all future payments of the property in respect of which the Duties shall be payable, it shall be lawful for any Person to pay, apply or dispose of the same, and for all Persons entitled to the benefit thereof to receive the same, without having the receipts and discharges in writing required by this Act to be given and taken for the same, stamped as by this Act is directed in other cases.

145. Where part only of such Trust Funds shall be invested, &c. then such part, and the part remaining uninvested, &c. shall be liable to the same Duty as the whole.

And be it Enacted, That when part only of the money, or personal or moveable estate, or money arising from real or heritable estate, shall be invested in purchases, or ordered to be paid as hereinbefore is mentioned, then and in every such case, and whenever and so often as the same shall happen, as well the part so invested or ordered to be paid, as also the part if any remaining uninvested and not ordered to be paid, shall be liable to the same Duty and mode of payment thereof, and the same provisions in all respects as are hereinbefore expressed and contained in respect to the whole, or as near thereto as the circumstances of the case will admit.

146. Estates pur auter Vie applicable as personal Estates to be charged as such.

And be it Enacted, That estates pur auter vie, applicable by law in the same manner as personal estate, shall be charged with the Duties by this Act imposed as personal estate.

147. Where any Person shall in his lifetime by Deed, &c. not delivered to a Trustee or Grantee gratuitously or otherwise than for a valuable consideration, give or dispose of personal Estate in such manner as to take place after his death, to or for the benefit of any other person, such Gift, &c. shall, on his decease, be deemed a Legacy, and chargeable as such,

And be it Enacted, That where any Person dying after the commencement of this Act, shall in his lifetime gratuitously or otherwise than for a bonâ fide valuable consideration, have given, assigned, disponed, transferred, settled or otherwise disposed of any personal or moveable estate, to or for the benefit of any other Person, where such gift, assignment, transfer, settlement or disposition shall be intended not to entitle the Person in whose favour the same shall be made to the possession or beneficial enjoyment of the property therein comprised until after the death of the Person making the same, and where such gift, assignment, transfer, settlement or disposition shall be made or evidenced by any deed or instrument in writing, not actually delivered into the possession or power of the trustee or trustees, or if there be no trustee or trustees, into the possession or power of the grantee or grantees named therein, within *One calendar Month* after the date and execution thereof, then and in every such case the personal or moveable estate comprised in or affected by any such gift, assignment, transfer, settlement or other disposition (not actually revoked or made void) shall after the death of the Person making or having made the same, be deemed and taken to be a legacy, within the intent and meaning of this Act, to all intents and purposes whatsoever, and shall be charged and chargeable

able with the Duties granted by this Act upon legacies, in such manner as if the gift, assignment, transfer, settlement or other disposition made by such deed or other instrument as aforesaid had been contained in or by any will of the Person making the same; and all monies, stocks, funds, debts or securities for money, chattels real and personal, and other effects or moveable estate which shall or may be comprised in any such gift, assignment, transfer, settlement or other disposition as aforesaid, (not actually revoked or made void) shall, after the decease of the Person making the same, and for the purpose of making the same chargeable with the Duties on legacies under this Act, be deemed and considered to be and remain part of the personal or moveable estate of such Person; and all and every the powers, provisoes and directions contained in this Act relative to the Duties on legacies, for ascertaining the amount or value of legacies, and for determining the mode and time or times of paying the Duties thereon, and inflicting penalties in default of such payment, or otherwise concerning the same, shall apply and be put in force with respect to any property and effects disposed of by any such deed or instrument as aforesaid, and with respect to any estate, right, interest or benefit to be taken or enjoyed under and by virtue of such deed or instrument, in such manner to all intents and purposes as if the same had been contained in and given or created by any will of the Person making such disposition.

The property affected by such Gifts, shall be considered as part of the Giver's personal Estate, at his decease.

All the powers of this Act relating to the Duties on Legacies, &c. shall apply to Property comprised in any such Gift.

148.

All Trustees and Persons interested in Property so disposed, shall be answerable for the Duties thereon.

And be it Enacted, That every Person in whom any monies, stocks, funds, debts or securities for money, chattels real or personal, or other moveable estate comprised in or affected by any such deed or instrument as aforesaid shall become vested as a trustee or otherwise, and also every Person who shall be beneficially interested in or entitled to such monies, stocks, funds, debts, securities, chattels and effects, by virtue of any such deed or instrument, and the heirs, executors and administrators of every such trustee and other Person as aforesaid, shall be respectively answerable and accountable for the Duties by this Act imposed upon such monies, stocks, funds, debts, securities, chattels and other moveable effects respectively, as for a debt or debts due and payable to His Majesty; and it shall be lawful for any Person in whom any such monies, stocks, funds, debts, securities, chattels and effects or moveable estate as aforesaid shall become vested as a trustee as aforesaid, and his executors or administrators, and also for any Person who shall become beneficially entitled in possession to any partial or qualified right or interest of and in the same, or any part thereof, or for his guardian, tutor or curator, during his minority or pupilarity, by calling in, selling, burdening or mortgaging, or otherwise disposing of such monies, stocks, funds, debts,

Such Trustees and Persons may, by Sale, Mortgage, &c. of such property, raise Money to pay the said Duties; and their Receipts shall be sufficient discharges to purchasers.

securities, chattels and other estate or effects respectively, or any competent part thereof, to raise and levy so much money as shall be sufficient to pay the Duties or proportion of Duties which shall by virtue of this Act become payable in respect of the same monies, stocks, funds, debts, securities, chattels and effects; and the receipts of the Persons respectively hereby authorized to raise such monies as aforesaid, shall in all cases be good and sufficient discharges to purchasers, debtors, mortgagees or other Persons paying such monies.

149.

Notice of the death of any Person making any such Gift or Disposition shall, within Six Months, be given to the Stamp Office by the party first interested, if the death be in any part of the United Kingdom, or within Twelve Months if elsewhere;

and the Deed of Gift shall be left at the Stamp Office;

to be returned within Fourteen days, with an Indorsement, certifying the notice of such death.

No such Deed shall be valid after the death of the Person making the same, until such Indorsement at the Stamp Office.

And be it Enacted, That when any person made any such gift, assignment, transfer, settlement or disposition of his personal or moveable estate or effects, or any part thereof, as is hereinbefore charged with the duties on legacies shall die, notice of his death shall be given to the Commissioners of Stamps and Taxes by the Person taking the first beneficial interest under such deed or instrument as aforesaid, within *Six calendar Months* next after the happening of such death, if the party deceased shall die in any part of the United Kingdom, or within *Twelve calendar Months* next after the happening of such death, (or as soon after the expiration of such *Twelve calendar Months* as may be possible) if the party deceased shall die in any place not within the United Kingdom; and the deed or other instrument by which such gift, assignment, transfer, settlement or disposition as last mentioned shall be made or evidenced, or if there shall be more than one deed or instrument relating to the same transaction, then every such deed or instrument shall (at the time of giving such notice) be produced to and left with the said Commissioners; and every such deed or other instrument shall be delivered back to the Person entitled to the possession thereof, or to his agent or solicitor, within *Fourteen Days* after the same shall have been so produced and left as aforesaid, with a memorandum indorsed thereon, signed by the comptroller or solicitor of the Legacy Duties for the time being, certifying that notice has been given of the death of the Person making the gift, asssignment, transfer, settlement or other disposition to which the said deed or instrument or deeds or instruments hath or have relation; which memorandum in writing, signed as aforesaid, shall be indorsed as aforesaid without fee or reward, and shall be evidence of such notice of death having been given; and no such deed or instrument as aforesaid which shall have been or shall be made or signed or executed by any Person for the purpose of making any such gift, asssignment, transfer or disposition hereby declared chargeable with Duty, as a legacy, shall be available for any purpose whatsoever, nor shall be admitted or received in evidence in any court of law or equity, before or unless such memorandum in writing as aforesaid, shall be indorsed thereon, and signed by the comptroller or solicitor of the Legacy Duties for the time being, in manner and for the purpose hereinbefore directed.

150.
Proviso for Marriage Settlements, except ante-nuptial or post-nuptial Contracts in Scotland.

Provided always, and be it Enacted, That nothing contained in this Act shall extend or be construed to extend to charge with any of the Duties by this Act granted on legacies, any personal or moveable estate which shall be given, assigned, transferred, settled or disposed of by any marriage settlement, or by anydeed or other instrument in writing made or executed in consideration of marriage, other than and except always any sum or sums of money or other personal estate given, assigned, transferred, provided, settled or disposed of by any ante-nuptial or post-nuptial contract in Scotland, to or for the benefit of any child or children of the grantor or maker of such contract, in such manner as that the term of payment of such sums or provisions shall not arise, nor any interest thereon be due, during the lifetime of the father of such child or children; all which sums of money or other estate so as last aforesaid, given, assigned, transferred, provided, settled or disposed of by such ante-nuptial or post-nuptial contract, shall be deemed and taken to be legacies within the intent and meaning of this Act; and the Duties thereon shall be payable and paid in the like manner in all respects as herein provided for, in regard to the Duties payable in respect of legacies left by any will or testamentary instrument.

151.
Money left to pay Duty, not chargeable as a Legacy.

Provided always, and be it Enacted, That if by any will any direction shall be given for any payment of the Duty chargeable upon any legacy or bequest out of some other fund, so that such legacy or bequest may pass free of Duty to the Person to whom or for whose benefit the same shall be given, no Duty shall be chargeable upon the money to be applied for the payment of such Duty, notwithstanding the same may be deemed a legacy to or for the benefit of the Person who would otherwise pay such Duty.

152.
In case of specific Legacy or Residue not reduced into Money, Executor may offer to pay Duty or Valuation, or may require the Commissioners to value it.

Commissioners may receive the Duty, if satisfied with the value, or may appoint a Person to value.

And be it Enacted, That in cases of specific legacies, and where any residue of any persnal estate shall consist of property which shall not be reduced into money, it shall be lawful for the executor or administrator, or for the Person by whom the Duty on any such legacy or residue ought to be paid, to set a value thereon, and to offer to pay the Duty according to such value, or to require the Commissioners of Stamps and Taxes to appoint a Person to appraise the same, and set such value, at the expense of the Person by whom such Duty ought to be paid; and it shall be lawful for the said Commissioners to accept the Duty offered to be paid, according to the value set by the executor or administrator, or by the Person by whom the Duty for the same shall be payable without such appraisement, if the said Commissioners shall think fit so to do; but if the said Commissioners shall not be satisfied with the value so set on which the Duty shall be so offered, it shall be lawful for the said Commissioners, notwithstanding such offer, to appoint a Person to appraise and set the value on such legacy or residue, on which value so set the said Commissioners shall assess the Duty payable in respect thereof, and require the same to be paid; but if the Person by whom such Duty shall be payable shall not be satisfied with the valuation made under the authority of the said Commissioners, and shall not pay the Duty accordingly, within *Fourteen Days* after he shall have been required so to to do by the Commissioners of Stamps and Taxes, it shall be lawful for such Person, or for the said Commissioners, to apply by motion to His Majesty's Court of Exchequer in England, Scotland or Ireland (as the case may be), for an order of the said Court to refer such valuation so made under the authority of the said Commissioners, to any one of the officers of that Court, or any other competent Person, who shall finally fix the same, and assess the Duty payable in respect thereof, and it shall be lawful for such Officer or Person, for the purpose aforesaid, to receive such evidence as shall be laid before him; and if the Duty assessed by such Officer or Person in manner last aforesaid shall exceed the Duty offered to be paid and refused by the said Commissioners, the expense of the proceedings in assessing such Duty shall be borne by the Person by the such Duty shall be payable, but not otherwise; and in all or any of the cases aforesaid, the amount of Duty so ascertained shall be a debt to His Majesty, from the executor or administrator, and from the party entitled to any legacy or residue; and every such valuation and appraisement, and the payment of Duty in consequence thereof, and the acceptance of any Duty offered to be paid as aforesaid, shall be good and valid against the party entitled to such legacy or residue, and against any executor or administrator, and against the Commissioners of Stamps and Taxes, to all intents and purposes whatsoever.

Valuation may be reviewed by the Court of Exchequer.

153.
Duty on Legacies not satisfied in Money, &c. shall be paid according to the value of the satisfaction.

And be it Enacted, That where any legacy or part of legacy, or any residue or part of residue, whereon any Duty shall be chargeable by virtue of this Act, shall be satisfied otherwise than by payment of money, or application of specific effects for that purpose, or shall be released or discharged for any consideration, or shall be compounded for by the payment of any sum or consideration less than the amount or value thereof, then and in every such case it shall be lawful for the Commissioners of Stamps and Taxes, upon the facts being proved to their satisfaction, by affidavit or otherwise, to accept of Duty in respect of such legacy or part of legacy, or residue or part of residue, according to the amount or value of the sum or property taken in satisfaction therof, or as the consideration for release thereof, or as the composition for the same: Provided always, That if any legacy or bequest shall be made in satisfaction of any other legacy or bequest, or of any title or right to any residue or part of residue of any personal estate remaining unpaid, the Duty shall not be paid on both subjects, although both may be chargeable with Duty, but shall be paid on the subject yielding the largest Duty.

154.
If Legatees refuse to accept Legacies, duty deducted, the Court, in case of Suit, may order them to pay Costs.

And be it Enacted, That if any executor of administrator, or any other Person by this Act made chargeable with Duty, shall declare himself ready and willing, and shall accordingly offer to pay any pecuniary legacy or residue, or part of residue, deducting the Duty payable thereon, or shall offer to deliver or otherwise dispose of any specific legacy, or any specific property, part of any residue of any personal estate, to or for the benefit of the Person entitled thereto, or to any trustee for such Person, upon payment of the Duty payable in respect thereof, and the Person entitled to such legacy or residue, or part of residue, or the trustee for such Person, shall refuse to accept such offer, and to give a proper release and discharge for such legacy or residue, or so much thereof as shall be offered to be paid, delivered or otherwise disposed of as aforesaid, then and in such case, although no actual tender shall be made, if any suit shall be afterwards instituted for such legacy or effects respecting which such offer shall have been made, it shall be lawful for the Court in which such suit shall be instituted, to order all costs, charges and expenses attending the same, to be paid by the Person who shall have refused to accept such offer and to give or join in such release or discharge, or such Court may order such costs, charges and expenses to be deducted and retained out of such legacy or effects, together with the Duty payable thereon, as such Court shall see fit; and in case any suit shall be instituted for payment of any legacy or residue, or part of residue, of any personal estate, and the Person sued for the same shall be desirous of staying proceedings in such suit, on payment of the money due, or delivering or otherwise disposing of the specific effects demanded, after deducting or receiving the Duty payable thereon, it shall be lawful for the Court in which such suit shall be instituted, if such Court shall see fit, on application in a summary way, to make such order as shall be just for payment of such legacy or residue, or part of residue, or for delivering or otherwise disposing of such effects, and for payment of the Duty payable thereon, and all costs, charges and expenses attending such suit.

155.
Executors, &c. may discharge Lega-

Provided always, and be it Enacted, That it shall be lawful for any executor or administrator, or for any trustee, devisee, or discies in part, on payment of the Duty accrued.

ponee or other person required or empowered to pay any legacy or residue of any real or heritable estate directed by any will or other testamentary instrument or deed to be sold, burdened, mortgaged or otherwise disposed of, from time to time to pay, deliver or otherwise dispose of any legacy, or any part of any legacy, or to make distribution of any part of the residue of any personal estate, or monies arising from real or heritable estate as aforesaid, upon payment from time to time of such proportions of the Duty by this Act imposed as shall accrue in respect of such part of such estate as shall be so paid, administered or distributed.

156.
No Legacy liable to Duty, shall be paid without a Receipt containing certain particulars.

And be it Enacted, That it shall not be lawful for any executor or or administrator, nor for any trustee, disponee or other person by this Act directed and required to account for any Duty, to pay, deliver or otherwise dispose of, or in any manner satisfy, discharge or compound for any legacy whatsoever, or any part thereof, or the residue of any personal estate, or of monies arising from real or heritable estate, or any part thereof, in respect whereof any Duty is by this Act imposed, without taking a receipt or discharge in writing for the same, expressing the date of such receipt or discharge, and the names of the testator or intestate under whose will or testamentary disposition or instrument, or upon whose intestacy the title or right to such legacy, or part of legacy, or to such residue or monies, or part of residue or monies shall accrue, and of the Person to whom such receipt or discharge shall be given, and of the Person to whom such legacy or residue or monies, or part of residue or monies shall have been given or shall have belonged in consequence of intestacy, and the amount or value of the legacy or part of legacy, or residue or monies, or part of residue or monies, for which such receipt or discharge shall be given, and also the amount and rate of the Duty payable and allowed thereon; and no written receipt or discharge for any legacy, or part of any legacy, or for the residue of any personal estate, or monies arising from real or heritable estate, or any part of such residue or monies, in respect whereof any Duty is hereby imposed, shall be received in evidence, or be available in any manner whatever, except the same shall be stamped as required by this Act; and no evidence shall be given of any payment, satisfaction or discharge, or of any release or composition of or for such legacy, or any part thereof, or of or for such residue or monies, or any part thereof, without producing such receipt or discharge duly stamped as aforesaid, unless the actual payment of the Duty by this Act imposed shall first be given in evidence: Provided always, That a copy of the entry in the books of the Commissioners of Stamps and Taxes, of the payment of such Duty, shall be admitted as evidence thereof: Provided also, That payment of any annuity shall not be deemed a payment for which such stamped receipt shall be required under the directions of this Act, except the several payments

No Receipt available, unless duly stamped

Nor Evidence of Payment of Legacy admissible, unless the Duty be proved to be paid.

Proviso for Receipts for Annuities.

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payments which shall complete the payments for each of the first four years during which such annuity shall be payable; and in like manner any payment in respect of any legacy or bequest hereby directed to be charged with the Duty in the same manner as annuities are hereby made chargeable with Duty, shall not be deemed a payment for which such stamped receipt shall be required, except the several payments which shall complete the payments for each of the first four years in respect of which such legacy or bequest shall be chargeable with duty as an annuity.

157.
Penalty of 10*l.* per cent. for paying or receiving Legacies without stamped Receipts.

And be it Enacted, That any executor, administrator, trustee, disponee or other person hy this Act directed and required to account for any Duty, who shall pay, deliver or otherwise dispose of, or shall in any manner satisfy or discharge, or compound for any legacy given by any will or testamentary instrument, or the residue or any part of the residue of any personal estate, or of monies arising from real or heritable estate, to or for the benefit of any Person entitled to such legacy, or any part thereof, or to such residue, or any part thereof, without taking such receipt or discharge in writing as aforesaid, and causing the same to be stamped within the time by this Act allowed for stamping the same, shall forfeit and lose the sum of *Ten Pounds* per centum on the sum of money, or the value of the property, if not money, for which such receipt or discharge ought to have been given in pursuance of this Act; and every Person receiving or taking the benefit of any such money or other property, without giving such written receipt or discharge as aforesaid, which shall bear date on the day of signing the same, and in which the Duty payable in respect thereof shall be expressed to have been allowed or paid to the Person to whom such receipt or discharge shall be given, shall forfeit the sum of *Ten Pounds* per centum on the sum of money, or on the value of the property so received or taken.

158.
Receipts to be stamped within Twenty-one days after date, on which an acknowledgement of payment of Duty shall be written.

And be it Enacted, That every such receipt or discharge for any legacy or residue, or part thereof, shall be brought within the space of *Twenty-one Days* after the date thereof to the Head Office for Stamps in the cities of Westminster, Dublin or Edinburgh respectively, or to the office of a Distributor of Stamps at any other place in the United Kingdom, to be stamped, paying the Duty for the same, and upon such payment, either at the said Head Office or at any other such office or place as aforesaid, the Receiver General or other proper officer shall write upon such receipt or discharge an acknowledgment of the payment of the Duty so paid, bearing date the day on which such payment shall be made, and shall subscribe his name thereto, and enter an account thereof in a book to be provided for that purpose, to the intent that he may be thereby charged with the sum so paid; and in case the Duty shall be so paid at the said Head Office, then the receipt or discharge so brought to be stamped shall forthwith be stamped with such one of the Stamps provided by the Commissioners of Stamps and Taxes for denoting the payment of the Duties imposed by this Act, as the case shall require; and in case the Duty shall be so paid to any distributor at any office or place as aforesaid, other than the said Head Office, the receipt or discharge whereon such acknowledgement of the payment of the Duty shall be so written and subscribed shall be transmitted within the space of *One calendar Month* from the day of payment of such Duty to the said Head Office, to be stamped, and the same shall be stamped accordingly with such one of the said Stamps as the case shall require; and in case the Person paying the Duty at any other office or place as aforesaid shall be desirous that the same should be transmitted to the said Head Office by the officer to whom the Duty shall be paid, and shall leave the same with him for that purpose, such officer shall thereupon sign and deliver an acknowledgment that such receipt or discharge has been so left with him, and shall transmit such receipt or discharge to the said Head Office to be stamped as aforesaid, and the same shall be returned to such officer as soon as conveniently may be after the stamping thereof, who shall deliver back the same to the Person entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same:

After such Twenty-one days, and within Three months, Receipts may be stamped at Head Office on payment of Duty and 10 per cent. Penalty.

Provided always, That if any such receipt or discharge shall not be so brought to such Head Office, or other office or place as aforesaid, within the said space of *Twenty-one Days*, it shall nevertheless be lawful to carry the same to the said Head Office, to be there stamped in like manner within *Three calendar Months* after the date thereof, paying the Duty for the same, and also the further sum of *Ten Pounds* per centum on the Duty by way of penalty, for not having before paid the said Duty; and in case any such receipt or discharge shall not be so brought to such office within *Three calendar Months* after the date thereof, it shall nevertheless be lawful to carry the same to the said Head Office to be there stamped in like manner, paying the Duty for the same, and also the further sum of *Ten Pounds* per centum on the amount or value of the legacy or residue for which such receipt or discharge shall have been taken by way of penalty for not having before paid the said Duty; and upon payment of such Duty and penalty as aforesaid, it shall be lawful for the said Commissioners, and they are hereby authorized and required to stamp such receipt or discharge in the same manner as if the same had been brought to the said Head Office, or any other office within the space of *Twenty-one Days* from the date thereof;

Commissioners may remit Penalty on Receipts signed out of the United Kingdom.

and where any such receipt or discharge as aforesaid shall have been signed out of the United Kingdom, if the same shall be brought to be stamped within *Twenty-one Days* after being received in the United Kingdom, it shall be lawful for the said

Commissioners to remit any penalty which may have been incurred thereon, and to cause the same to be duly stamped on payment of the Duty payable in respect thereof.

159.
Mistakes in paying too little Duty, may be rectified, if no Suit be instituted, on payment of the difference within Three months, and 10 *l.* per cent.

And be it Enacted, That if it shall appear by affidavit to the satisfaction of the Commissioners of Stamps and Taxes, that by mistake, and without any intention to defraud, less Duty has been paid for any legacy or residue, or part of residue, or for any monies arising from real or heritable estate chargeable with Duty by this Act, than ought to have been paid for the same, and if application shall be made to the said Commissioners to rectify such mistake, and to accept the Duty really due, before any suit shall be instituted concerning the same, and within *Three calendar Months* after payment of the money actually paid instead of the just Duty, it shall be lawful for the said Commissioners to accept the difference between the money paid and the just Duty, together with the sum of *Ten Pounds* per centum on such difference, by way of penalty, in full for the just Duty, and which shall be in discharge of all penalties incurred by non-payment of such Duty, and to cause an acknowledgment of the payment of the said Duty to be written on the receipt or discharge given for the legacy or residue or part of residue, or monies, and to be subscribed by the proper officer, and also to cause such receipt or discharge to be properly stamped, if necessary, in the same manner as would have been done if the just Duty had been originally paid.

160.
If by infancy or absence, Legacies cannot be paid, the Money may be paid into the Bank of England, &c. and laid out in the Government Funds, under order of Chancery, &c. for the benefit of the parties interested.

Provided always, and be it Enacted, That where by reason of the infancy or absence beyond the seas of any Person entitled to any legacy, or to the residue of any personal estate, or any part thereof, or to any monies arising from real or heritable estate chargeable with Duty by virtue of this Act, any executor or administrator, or trustee or disponee, or other Person required or empowered to pay such legacy or monies, shall be prevented from paying such legacy or monies, or some part thereof, although he may have effects for that purpose, or from paying such residue or monies, or any part thereof, although he may have the same or some part thereof in his hands, it shall be lawful for such Person, having first deducted and paid the Duty by this Act chargeable thereon, to pay such legacy or residue or monies, or any parts or part thereof respectively, or any sum or sums of money on account thereof, into the Bank of England, or into the Bank of Ireland, with the privity of the Accountant General of the Court of Chancery in England or Ireland, or in Scotland into any of the chartered Banks at Edinburgh, under the authority of the Court of Exchequer there, to be placed to the account of the Person for whose benefit such payment shall be made; and for any such payment in England or Ireland such Accountant General shall give his certificate as usual in such cases, on production of the certificate of the Commissioners of Stamps and

Taxes, that the Duty thereon has been duly paid, but not otherwise; and every such payment into the Bank of England or Ireland, or into one of the said chartered Banks in Scotland, in pursuance of this Act, shall be a sufficient discharge for the money so paid in, provided the Duty be also paid thereon as aforesaid; and such money, when paid in, shall be laid out by the Accountant General of the Court of Chancery in England or Ireland (as the case may be), without any formal request for that purpose, or by the Court of Exchequer in Scotland, under an authority which such Court may grant for that purpose, in the purchase of Three pounds per centum consolidated annuities transferrable at the Bank of England, or Three pounds and a half consolidated Bank Annuities, transferrable at the Bank of Ireland (as the case may require); and all such monies, or the annuities in which the same shall be invested, together with the interest or dividends thereon respectively, shall be paid or transferred to the Person entitled thereto, or otherwise applied for his benefit, on application to the Court of Chancery in England or Ireland, or to the Court of Exchequer in Scotland (as the case may require), by petition or motion in a summary way: Provided always, That if it shall afterwards appear that such money, or any part thereof has been improperly paid into the Bank of England or Ireland, or into any of the chartered Banks at Edinburgh as aforesaid, it shall be lawful for the Court of Chancery in England or Ireland, or the Court of Exchequer in Scotland (as the case may require) upon petition, in a summary way to dispose thereof, and of the annuities purchased therewith, and the dividends received thereon, in such manner as justice shall require: Provided also, That if it shall appear that the Duty paid in respect of any such sum of money shall be more than ought to have been paid, it shall be lawful for the Person who shall have paid such Duty, to apply to the Commissioners of Stamps and Taxes to repay such excess of Duty; and the said Commissioners are hereby authorized upon such application to repay such excess of Duty to the Person who shall appear to them entitled to receive the same, or to pay such excess of Duty into the Bank of England or of Ireland, with the privity of the said Accountant General of the said Court of Chancery in England or Ireland (as the case may be), or in Scotland, under the authority of the Court of Exchequer, into one of the said Banks at Edinburgh, for the benefit of the Person entitled, there to be placed to the same account, and to be applied in the same manner as the same would have been applicable if paid together with the remainder of the legacy or sum of money in respect of which the same shall have been paid; and the said Commissioners are hereby authorized to make such payments respectively out of any monies in their hands, and to insert such payments in their account of monies arising from the Duties imposed by this Act; and if the Duty paid to the said Commissioners shall appear to be less than the Duty which ought to have been paid, it shall be lawful for the Person

If improperly paid, Chancery, &c. shall dispose thereof.

Relief in case of payment of excessive Duty in such cases.

If full Duty be not paid, deficiency may be made

Person who paid such money into the Bank of England or Ireland, or chartered Bank at Edinburgh as aforesaid, upon payment of the full Duty to the said Commissioners, in the same manner as the same ought to be paid, with such penalties (if any) as ought to be paid in respect thereof, to apply to the Court of Chancery in England or Ireland, or the Court of Exchequer in Scotland (as the case may be), in a summary way, for the repayment of the further sum paid to the said Commissioners for such Duty, out of the money in the Bank of England or Ireland, or chartered Bank at Edinburgh, so paid in by such Person, or the produce thereof, which payment such Court is respectively hereby authorized to order.

good under order of Chancery, &c.

161.

When Money is paid into the Bank of England, in pursuance of this Act, the Accountant General's Certificate shall be filed in the Report Office, where his Drafts on the Bank for the Money for Investments shall be entered, and shall be a warrant to the Bank for the payment, &c.

And be it Enacted, That whenever any sum of money shall be paid into the Bank of England with the privity of the Accountant General, in pursuance of this Act, the Accountant General's certificate of such payment shall be filed with the Register of the Court of Chancery there, in the office called the Report Office, in the same manner as certificates of payment of money paid into the Bank of England, with the privity of the said Accountant General in pursuance of any order of the said Court are usually filed; and when the said Accountant General shall have drawn any draft on the Governor and Company of the Bank of England, for payment of such money in the usual form, for the purpose of applying the same in the purchase of Three pounds per centum consolidated annuities in pursuance of this Act, such draft shall be carried to the said Report Office, and be entered and signed by the Register, or one of his deputies, in the same manner as drafts drawn by the said Accountant General in pursuance of any order of the said Court are usually entered and signed; and every such draft, so drawn entered and signed as aforesaid, shall be a warrant to the said Governor and Company for payment of the money specified in such draft, in the same manner as drafts of the said Accountant General drawn, entered and signed, in pursuance of any order of the said Court, are warrants to the said Governor and Company for payment of money in other cases; and the said Court of Chancery shall, from time to time, make all such orders as shall be necessary for carrying the purposes of this Act, respecting any money so to be paid into the Bank as aforesaid, into execution; and any such order shall and may be made, either in any particular matter, or for the general purposes of this Act, as occasion shall require, and as to the said Court shall seem fit; and every such order shall be a sufficient warrant to the said Accountant General, and to the said Register, and his deputies and officers, and to the said Governor and Company of the Bank of England, and to all Persons whatsoever, for all things which shall be done in pursuance thereof.

162.
If any Legacy be refunded, the Duty shall be repaid.

And be it Enacted, That if at any time after payment of Duty on any legacy or residue, or part of residue of the personal estate, or money arising from the real or heritable estate of any Person deceased, any debt shall be recovered against the estate of such deceased Person, or any loss shall happen, by reason whereof, or for any other just cause, any legatee or other Person by whom any legacy or part of legacy, or any residue of any personal estate, or any money arising as aforesaid may have been received or retained, shall be obliged to refund the whole or any part of such legacy, or residue or money, then in every such case, upon due proof by affidavit, to the satisfaction of the Commissioners of Stamps and Taxes, of the amount of any sums so refunded, and that by reason thereof there hath been an overpayment of Duty, it shall be lawful for the said Commissioners, and they are hereby required to settle and adjust the amount of such overpayment, and to repay the same out of any monies in their hands, or to allow the same in future payments, as the case may permit or require, and to insert such payments in their account of monies arising from the Duties under this Act.

163.
Executors, &c. before retaining or paying the Residue of any Estate, shall deliver to the Commissioners of Stamps and Taxes an Account of the Estate of the deceased, and of Payments thereout according to Forms to be furnished at the Stamp Office.

And be it Enacted, That before any executor or administrator or other Person, required or empowered to pay and satisfy any residue of the personal estate or monies arising from the real or heritable estate of any deceased Person, shall retain for his own use or benefit, or shall pay, deliver, transfer, dispone, satisfy or otherwise discharge to or for the use or benefit of any other Person, such residue of personal estate, or monies arising from real or heritable estate of any deceased Person, or any part or share of such residue, to any Person entitled thereto, and also whenever (either before or after such retainer or payment), the Commissioners of Stamps and Taxes shall direct and require such executor or administrator, or other person as aforesaid, shall deliver to the said Commissioners, or to their proper Officer, a full, true and just account of all the personal estate and of all monies arising from such real or heritable estate, or of the value of such real or heritable estate, if not actually sold, burdened, mortgaged, or otherwise disposed of at the time when such account shall be produced or required, including all rents of leasehold estates, and the rents, produce or profits of such real estate, and all dividends, interest and profits arising from the personal estate of the deceased subsequent to the time of his death, and all accumulations thereof down to the time of such account being delivered, and of all lawful payments made out of such personal estate, or monies arising from such real or heritable estate; and every such account shall be made out upon and according to any printed forms which the said Commissioners shall from time to time provide for that purpose, when and so far as such forms can be made applicable to the account to be delivered, and when such forms will not apply, then in some special form, observing the printed form as nearly as circumstances will admit; and every executor or administrator shall, together with such account, deliver proper inventories and valuations of all such personal estate as shall not consist of money or securities for money; which inventories and valuations shall be made and signed by some competent Person in that behalf; and if it shall appear to the said Commissioners or their proper Officers, that the account so delivered is a just and proper account, they shall assess the duty payable thereon by this Act accordingly; but if the said Commissioners or their proper Officers shall not be satisfied with such account, it shall be lawful for them to require the account to be verified by affidavit; and in case any such executor or administrator, or other Person as aforesaid, shall retain, pay, deliver, transfer, dispone, satisfy or discharge any such residue as aforesaid, or any part thereof, before or without delivering such account as aforesaid, or shall neglect or refuse to verify such account by affidavit as aforesaid, or to deliver the same so verified within *One calendar Month* after the same shall be required by the said Commissioners, every Person so offending shall forfeit the sum of *One hundred Pounds*, together with double the amount of the Duty payable in respect of any such residue or part thereof: Provided nevertheless, That if the Commissioners of Stamps and Taxes at any time after the delivery of any such account verified by affidavit as aforesaid, shall have cause to consider the same not to be a true and just account, it shall be lawful for the said Commissioners to apply by motion to His Majesty's Court of Exchequer in England, Scotland or Ireland, as the case may be, (upon such affidavit or affidavits as to the said Court may appear sufficient) for an Order of the said Court to refer such account to any one of the Officers of that Court, or to any other Person, and it shall be lawful for such Officer or Person to receive such evidence as shall be laid before him, and to examine the party upon interrogatories touching the same; and after such proceeding such Officer or Person shall certify the same, with his opinion thereon, to the Court, whereupon such further Order shall be made as to the Court shall seem meet.

Commissioners, if satisfied with Account, shall assess the Duty;

or may require the same to be verified on Oath;

Penalty on Executors 100 *l.* and double Duty.

Commissioners may, after Account verified, apply to Court of Exchequer for an order to refer the same to an officer of the Court; upon whose Certificate the Court may make further order.

164.

And be it Enacted, That if the probate or letters of administration or other authority under or by colour of which any Person shall have acted as an executor or administrator, shall be void, or shall be repealed, reduced or declared void, and such Person shall, before such avoidance, repeal, reduction or declaration of avoidance, have paid any Duty by this Act imposed which shall not be allowed to such Person out of the estate or effects of the deceased, by reason that the same Duty was not really due or payable, the money paid for such Duty, on proof thereof to the satisfaction of the Commissioners of Stamps and Taxes, shall be repaid to the Person who shall have paid the same, or his representatives, by the said Commissioners, out of any monies in their hands,

If Probate, &c. be made void, any Duty improperly paid shall be repaid; and any Duty rightly paid, shall be allowed in account with the rightful Executor.

and shall be inserted in the account of the Duties imposed by this Act; but in case such Duty ought to have been paid by the rightful executor or administrator of such deceased Person, then and in such case the payment of such Duty shall be valid and effectual, notwithstanding such avoidance, repeal, reduction or declaration of avoidance as aforesaid; and no Person shall by reason of the avoidance, repeal, reduction or declaration of avoidance of such authority, be sued, molested or troubled for or in respect of such payment, but all such payments in respect of such Duty shall be allowed in account with such rightful executor or administrator, and the same shall be deemed payments in the due course of administration or management, as fully and effectually as if such payments had been made by any rightful executor or administrator.

165.
Penalty of 500*l.* for altering Receipts.

And be it Enacted, That every Person who shall alter any word, letter, figure or number in any assessment or receipt to be made or given in pursuance of this or any former Act of or for any of the Duties payable under any such Act, after such assessment or receipt shall have been signed by the proper officer authorized to sign the same, or who shall utter or publish as true any such altered assessment or receipt with intent to defraud His Majesty, or any other Person, shall for every such offence forfeit the sum of *Five hundred Pounds*: Provided always, That every receipt or discharge for any legacy, or any part of any legacy, or for any residue or part of residue of any personal estate, or for any monies arising from real or heritable estate, which shall be duly stamped as required by this Act, shall be free and discharged from all Stamp Duties imposed by any Act of Parliament upon receipts or discharges for money.

Receipts duly stamped, free from all other Duties.

166.
Newspapers subject to the regulations of this Act.

And be it Enacted, That every paper or pamphlet declared by the Schedule (A.) to this Act annexed, to be chargeable with the Duties by this Act granted on newspapers, shall be deemed and taken to be a newspaper within the meaning of this Act and of every Act relating to the printing or publishing of newspapers, and shall be subject and liable to all the regulations by this Act imposed; and wheresoever in this Act or in any other Act or Acts relating to the printing or publishing of newspapers, the word "Newspaper" is or may be used, it shall be deemed and taken to mean and include any and every such paper or pamphlet as aforesaid; and in all proceedings at law or otherwise, and upon all occasions whatsoever, it shall be sufficient to describe by the word "Newspaper," any paper or pamphlet by this Act declared to be a newspaper, without further or otherwise designating or describing the same: Provided always, That no newspaper shall be printed in any part of the United Kingdom on any sheet or piece of paper exceeding *Forty-one inches* in length, and *Twenty-six inches* in breadth, unless the same shall be stamped for denoting the payment

Limitation of the size of a Newspaper Sheet.

payment of double the Duty by this Act imposed on any newspaper; and that it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their Officers, to mark with the Stamp for denoting the Duty on newspapers any sheet or piece of paper exceeding the dimensions aforesaid, except upon payment of such double Duty as aforesaid.

167.
Who shall be deemed Proprietor of a Newspaper.

And be it Enacted, That every Person shall be deemed to be a Proprietor of any newspaper within the meaning of this Act and of every such Act as aforesaid, who either in his own right, or as trustee, assignee, committee or guardian of or for any other Person or Persons, shall receive or shall share, or shall be legally or equitably entitled to receive or to share, all or any part of the profits of such newspaper, or who shall pay or shall undertake or be liable to pay the whole or any part of any demands, losses or expenses accruing for or by reason or in consequence of the printing or publishing of any such newspaper; and in all proceedings at law or otherwise, and upon all occasions whatsoever, it shall be sufficient to designate and describe by the word "Proprietor" every Person by this Act directed to be deemed a proprietor or one of the proprietors of any newspaper, without further or other description of the concern or interest of any such Person in such newspaper.

168.
No Person to print or publish a Newspaper until Affidavit be made and delivered at the Stamp Office.

And be it Enacted, That no Person shall print or publish, or shall cause to be printed or published, any newspaper before there shall be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized Officer at the Head Office for Stamps in Westminster, Edinburgh or Dublin respectively, or to the Distributor of Stamps or other proper Officer appointed by the said Commissioners for the purpose, in or for the district within which such newspaper shall be intended to be printed and published, an affidavit in writing containing the several matters and things hereinafter for that purpose specified; that is to say, every such affidavit shall set forth the correct title of the newspaper to which the same shall relate, and the true description of the house or building wherein such newspaper is intended to be printed, and also of the house or building wherein such newspaper is intended to be published, by or for or on behalf of the proprietor thereof; and shall also set forth the true name, addition, and place of abode of every Person who is intended to be the printer, and of every Person who is intended to be the publisher, or to conduct the actual printing of, or to be in any manner concerned in publishing such newspaper, and of every Person who shall be a proprietor of such newspaper who shall be resident out of the United Kingdom, and also of every Person resident in the United Kingdom who shall be a proprietor of the same, if the number of such last-mentioned Persons, (exclusive of the printer and publisher), shall not exceed *Two*, and in case such number shall exceed *Two*, then of such *Two* Persons being such proprietors resident in the United Kingdom, the amount of whose respective proportional shares in the property, or in the profit or loss of such newspaper, shall not be less than the proportional share of any other proprietor thereof resident in the United Kingdom, exclusive of the printer and publisher, and also the amount of the proportional shares or interests of such several proprietors whose names shall be specified in such affidavit; and every such affidavit shall be sworn and signed by every Person named therein as printer or publisher of the newspaper to which such affidavit shall relate, and by such of the said Persons named therein as proprietors as shall be resident within the United Kingdom; and an affidavit of the like import shall be made signed and delivered in like manner whenever and so often as any share, interest or property soever in any newspaper named in any such affidavit shall be assigned, transferred, divided or changed by act of the parties or by operation of law, so that the respective proportional shares or interests of the Persons named in any such affidavit as proprietors of such newspaper, or either of them, shall respectively become less than the proportional share or interest of any other proprietor thereof; and also, whenever and so often as any printer, publisher or proprietor named in any such affidavit, or the Person conducting the actual printing of, or being in any manner concerned in publishing the newspaper named in any such affidavit shall be changed, or shall change his place of abode; and also, whenever and so often as the title of any such newspaper or the printing office or the place of publication thereof shall be changed; and also, whenever in any case, or on any occasion, or for any purpose, the said Commissioners, or any Officer of Stamp Duties authorized in that behalf, shall require such affidavit to be made, signed and delivered, and shall cause notice in writing for that purpose to be served upon any Person, or to be left or posted at any place mentioned in the last preceding affidavit delivered as aforesaid, as being a printer, publisher or proprietor of such newspaper, or as being the place of printing or publishing any such newspaper respectively; and every such affidavit shall be sworn before any one or more of the said Commissioners, or before any Officer of Stamp Duties or other Person appointed by the said Commissioners, either generally or specially in that behalf; and such Commissioners, or any one of them, and such Officer or other Person are and is hereby severally and respectively authorized to administer such oath as aforesaid; and if any Person shall knowingly and wilfully sign and swear to the truth of any such affidavit, in which shall be inserted or set forth the name, addition or place of abode of any Person as a proprietor, publisher, printer or conductor of the actual printing of, or in any manner concerned in publishing any newspaper to which such affidavit shall relate, who shall not be a proprietor, printer or publisher thereof, or from which shall be omitted the name, addition or place of abode of any proprietor, publisher, printer, conductor of the actual printing, or Person concerned in the publishing

Fresh Affidavit to be made in certain cases.

Before whom Affidavits are to be sworn. Penalty of Perjury, if Affidavit false or defective.

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publishing thereof, contrary to the true meaning of this Act, or in which any matter or thing by this Act required to be set forth shall be set forth otherwise than according to the truth, or from which any matter or thing required by this Act to be truly set forth shall be entirely omitted, every such offender being convicted thereof shall be liable to the pains and penalties to which Persons are by law liable for wilful and corrupt perjury.

169.
Penalty for printing or publishing a Newspaper, such Affidavit not having been made, 100*l*.

And be it Enacted, That if any Person shall print or publish, or shall cause to be printed or published, or shall knowingly and wilfully, either as a proprietor or otherwise, sell or deliver out any newspaper, relating to which such affidavit as aforesaid, containing such matters and things as are required by this Act to be therein contained, shall not have been duly signed and sworn and delivered when and so often as by this Act is required, or any other matter or thing required by this Act to be done or performed, shall not have been accordingly done or performed, every Person in any such case offending shall forfeit for every such act done the sum of *One hundred Pounds* for every day on which any such newspaper shall be printed or published, sold or delivered out, before or until such affidavit shall be signed and sworn and delivered, or before or until such other matter or thing shall be done or performed, as by this Act is directed; and every such Person shall be disabled from receiving any stamped paper for printing any newspaper until such affidavit shall be signed and sworn and delivered, or until such other matter or thing shall be done and performed.

170.
Affidavits to be filed, and the same, or certified Copies, to be admitted in evidence against the Persons swearing the same.

And be it Enacted, That all such affidavits as aforesaid shall be filed and kept in such manner as the Commissioners of Stamps and Taxes shall direct for the safe custody thereof, and copies thereof, certified to be true copies as by this Act is directed, shall respectively be admitted in all proceedings, civil and criminal, and upon every occasion whatsoever, touching any newspaper mentioned in any such affidavit, or touching any publication, matter or thing contained in any such newspaper, as conclusive evidence of the truth of all such matters set forth in such affidavit as are hereby required to be therein set forth, and of their continuance respectively in the same condition down to the time in question, against every Person who shall have signed or sworn such affidavit; unless it shall be proved that previous to such time such Person became lunatic, or that previous to the publication in question on such trial such Person did duly sign and swear an affidavit that such Person had ceased to be a printer, publisher or proprietor of such newspaper, and did duly deliver the same to the said Commissioners, or to such Officer as aforesaid; or unless it shall be proved that previous to such occasion as aforesaid a new affidavit of the same or a similar nature respectively, or such as may be required by law, was duly signed and sworn and delivered as aforesaid, respecting the same newspaper, in

Commissioners, &c. to deliver certified Copies of Affidavits, and the same to be received in evidence.

which the Person sought to be affected on such trial did not join; and the said Commissioners, or the proper authorized Officer by whom any such affidavit shall be kept according to the directions of this Act, shall, upon application in writing made to them respectively by any Person requiring a copy certified according to this Act, of any such affidavit as aforesaid, in order that the same may be produced in any civil or criminal proceeding, deliver such certified copy or cause the same to be delivered to the Person applying for the same upon payment of the sum of *One Shilling*, and no more; and in all proceedings, and upon all occasions whatsoever, a copy of any such affidavit, certified to be a true copy under the hand of one of the said Commissioners, or of any Officer in whose possession the same shall be, upon proof made that such certificate hath been signed with the hand-writing of a person described in or by such Certificate as such Commissioner or Officer, and whom it shall not be necessary to prove to be a Commissioner or Officer, shall be received in evidence against any and every Person named in such affidavit, as a Person making, signing or swearing the same, as sufficient proof of such affidavit, and that the same was duly signed and sworn according to this Act, and of the contents thereof; and every such copy so produced and certified shall have the same effect for the purposes of evidence against any and every such Person named therein as aforesaid, to all intents whatsoever, as if the original affidavit, of which the copy so produced and certified shall purport to be a copy, had been produced in evidence, and been proved to have been duly signed and sworn by the Person appearing by such copy to have signed and sworn the same as aforesaid; and whenever a certified copy of any such affidavit shall have been produced in evidence as aforesaid, against any Person having signed and made such affidavit, and a newspaper shall afterwards be produced in evidence intituled in the same manner as the newspaper mentioned in such affidavit is intituled, and wherein the name of the printer and publisher and the place of printing shall be the same as the name of the printer and publisher, and the place of printing mentioned in such affidavit, it shall not be necessary for the plaintiff, informant or prosecutor in any action, prosecution or other proceeding, to prove that the newspaper to which such action, prosecution or other proceeding may relate was purchased at any house, shop or office belonging to or occupied by the defendant, or by his servants or workmen, or where he may usually carry on the business of printing or publishing such newspaper, or where the same may be usually sold; and if any Person, not being one of the said Commissioners, or the proper authorized Officer, shall give any Certificate, purporting to be such Certificate as aforesaid, or shall presume to certify any of the matters or things by this Act directed to be certified by such Commissioner or Officer, or which such Commissioner or Officer is hereby empowered or entrusted to certify; or if any such Commissioner or Officer shall knowingly and wilfully

After production of the Affidavit, and a Newspaper intituled as therein mentioned, it shall not be necessary to prove the purchase of the Paper.

Penalty on unauthorized Persons giving Certificates, and on Commissioners or officers giving false Certificates, 100*l*.

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wilfully falsely certify under his hand, that any such affidavit as is required to be made by this Act was duly signed and sworn before him, the same not having been so signed or sworn, or shall knowingly and wilfully falsely certify that any copy of any affidavit is a true copy of the affidavit of which the same is certified to be such copy, the same not being such true copy, every Person so offending shall forfeit the sum of *One hundred Pounds*.

171.
Service of legal Process at the place of printing or publishing mentioned in the Affidavit, shall be deemed sufficient Service.

And be it Enacted, That in any suit, prosecution or proceeding, civil or criminal, against any printer, publisher or proprietor of any newspaper, service at the house or place mentioned in any such affidavit as aforesaid, as the house or place at which such newspaper is printed or published, or intended so to be, of any notice or other matter required or directed by this Act to be given or left, or of any summons, subpœna, rule, order, writ or process of what nature soever, either to enforce an appearance, or for any other purpose whatsoever, shall be taken to be good and sufficient service thereof respectively upon and against every Person named in such affidavit as the printer, publisher or proprietor of the newspaper mentioned in such affidavit.

172.
Printers, Publishers and Proprietors of Newspapers, to give security for payment of the Duties on Advertisements.

And be it Enacted, That no Person shall print or publish, or shall cause to be printed or published, any newspaper, nor shall any Officer of Stamp Duties, or any vender of stamps for newspapers, sell or deliver any stamped paper for newspapers to any printer or publisher of any newspaper, or to any Person on his account, before or until such printer and publisher, together with the proprietor of such newspaper, or such one or more of the proprietors thereof, as in the judgment of the Commissioners of Stamps and Taxes, or of the proper authorized Officer may be sufficient for the purpose, together also with *Two* sufficient sureties, to be approved of by the said Commissioners or such Officer as aforesaid, shall have entered into security by bond to His Majesty, in such sum as the said Commissioners or Officer shall think reasonable and sufficient for payment of the Duties which shall or may from time to time be payable for the advertisements which shall be printed or inserted in such newspaper; and every such bond, when duly executed. shall be delivered to and deposited with the proper authorized Officer at the respective Head Offices for Stamps in Westminster, Edinburgh or Dublin, according as such newspaper shall be printed in England, Scotland or Ireland; and such bond shall be renewed from time to time with sureties to be approved as aforesaid, whenever any one or more of the parties thereto shall die or become bankrupt or insolvent, or reside in parts beyond the sea, and also whenever and so often as the Commissioners of Stamps and Taxes, or any Officer of Stamp Duties authorized in that behalf, shall require the same to be renewed, and shall give notice to the printer, publisher or any proprietor of such newspaper for that purpose; and every Person who shall print or publish, or shall cause to be printed or published, any newspaper, before such bond shall have been entered into and delivered as aforesaid, or shall neglect or refuse to renew such bond in manner aforesaid, whenever the same is or shall be required to be renewed by or in pursuance of this Act, shall forfeit the sum of *One hundred Pounds*, for every day on which such newspaper shall be so printed and published, before such bond shall have been entered into and delivered as aforesaid,

173.
Printers, &c. who have made Affidavits and given Security before the commencement of this Act, not required to renew the same, except in the cases mentioned.

Provided always, and be it Enacted, That no Person, being a printer or publisher or proprietor of any newspaper at the time of the commencement of this Act, and who in pursuance of any Act in force immediately before the commencement of this Act shall have signed and sworn and delivered any affidavit, or shall have given or entered into any bond or security of the same nature and for the like purposes as are required by this Act, shall by reason of the passing of this Act be required or bound to deliver, or make or swear to any new affidavit, or to give or enter into any new bond or security touching any newspaper mentioned in such former affidavit or bond or security; but every such affidavit, and every such bond or security so made and delivered before the commencement of this Act as to the newspaper therein mentioned, whether the same shall be published before or after the commencement of this Act, shall be deemed and taken to be a compliance with this Act; and a copy of every such affidavit, certified as aforesaid, shall in all proceedings, and upon all occasions whatsoever be received as conclusive evidence against any and every Person named in such affidavit, as a Person making, signing or swearing the same, of all the matters therein contained, in the same manner as is hereinbefore provided with respect to affidavits which may be made in pursuance of this Act, and shall be of the same force and effect to all intents and purposes as if the same had been made subsequent to the commencement of this Act, and in conformity with the provisions hereof: Provided nevertheless, That in case the Commissioners of Stamps and Taxes, or any authorized Officer of Stamp Duties shall by notice in writing, to be given in the manner hereinbefore directed, require a new affidavit to be made and sworn to and delivered, or any new bond or security to be given or entered into in conformity with the provisions of this Act, by any such printer, publisher or proprietor of any such newspaper, or in case any transfer, change or alteration shall take place in the share, interest or property of any Person named in such affidavit relating to any such newspaper, or in the place of abode of the printer or publisher thereof, or of any proprietor named in such affidavit, or the place of printing the same, or in the Person by whom the printing of such newspaper shall be conducted, or in the title of any such newspaper, then and in every such case a new affidavit shall be made and delivered, and a new bond shall be entered into and given according to the provisions

Cases in which such affidavits and securities shall be renewed.

visions of this Act, and every printer, publisher or proprietor of any such newspaper, who shall continue to print or publish any such newspaper after the happening of any of the events aforesaid, before or until a new affidavit containing all the particulars required by this Act shall be made and delivered, and a new bond shall be entered into and given according to the directions of this Act, shall be subject to all such penalties and disabilities as such printer, publisher or proprietor would have been subject or liable to under this Act if no affidavit relating to such newspaper had ever been made, nor any such bond entered into: And provided also, That nothing contained in this Act shall extend to require the printer, publisher or proprietor of the London Gazette or Dublin Gazette, to make any affidavit required by this Act; but the printers and publishers of the said respective Gazettes shall enter into the bonds by this Act required, together with the sureties hereinbefore mentioned for securing the payment of the Duties upon all advertisements which shall be printed in the said Gazettes respectively, and shall renew the same from time to time in like manner as the printers and publishers of other newspapers are or may be required to renew their respective bonds by or under this Act.

Printers, &c. of the London and Dublin Gazettes not required to make Affidavits of the Proprietorship.

174.
Copies of Newspapers shall be delivered to the Commissioners of Stamps and Taxes, on penalty of 100 *l.*, and may be produced in evidence.

And be it Enacted, That the printer or publisher of every newspaper printed or published in the city of London, Edinburgh or Dublin, or within *Twenty Miles* of any of the said cities respectively, shall upon every day on which such newspaper shall be published, or on the day next following, which shall not be a holiday, between the hours of *Ten* and *Three* on each day, deliver or cause to be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized officer at the Head Office for Stamps in one of the said cities respectively, in or nearest to which such newspaper shall be printed or published, one copy of every such newspaper and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, after the same shall be printed, by his proper hand, and in his accustomed manner of signing; and the printer or publisher of every newspaper printed or published in any other place in the United Kingdom, shall upon every day on which such newspaper shall be published, or within *Three Days* next following, in like manner between the hours of *Ten* and *Three*, deliver or cause to be delivered to the distributor of Stamps or other authorized officer, in whose district such newspaper shall be printed or published, *Two* copies of every such newspaper, and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, after the same shall be printed, by his own proper hand, and in his accustomed manner of signing, and the same copies shall be carefully kept by the said Commissioners, or by such distributor

tributor or officer as aforesaid, in such manner as the said Commissioners shall direct; and such printer or publisher shall be entitled to demand and receive from the Commissioners, or such distributor or officer once in every week, the amount of the ordinary price of the newspapers so delivered; and every printer and publisher of such newspaper who shall neglect to deliver or cause to be delivered in manner hereinbefore directed such copy or copies signed as aforesaid, shall for every such neglect respectively forfeit the sum of *One hundred Pounds*; and in case any Person shall make application in writing to the said Commissioners, or to such distributor or officer as aforesaid, in order that any newspaper so signed as aforesaid may be produced in evidence in any proceeding, civil or criminal, the said Commissioners or distributor or officer shall, at the expense of the Party applying, at any time within *Two Years* from the publication thereof, either cause such newspaper to be produced in the court in which and at the time when the same is required to be produced, or shall deliver the same to the Party applying for the same, taking according to their discretion reasonable security, at the expense of such Party, for returning the same to the said Commissioners or such distributor or officer within a certain period to be fixed by them respectively; and in case by reason that such newspaper shall have been previously applied for in manner aforesaid by any other Person, the same cannot be produced or cannot be delivered according to any subsequent application, in such case the said Commissioners or such distributor or officer as aforesaid shall cause the same to be produced, or shall deliver the same as soon as they are enabled so to do; and all copies so delivered as aforesaid shall be evidence against every printer, publisher and proprietor of every such newspaper respectively, in all proceedings, civil or criminal, to be commenced and carried on, as well touching such newspaper as any matter or thing therein contained, and touching any other newspaper and any matter or thing therein contained which shall be of the same title purport or effect with such copy so delivered as aforesaid, although such copy may vary in some instances or particulars, either as to title purport or effect; and every printer publisher and proprietor of any copy so delivered as aforesaid shall to all intents and purposes be deemed to be the printer publisher and proprietor respectively of all newspapers which shall be of the same title purport or effect with such copies or impressions so delivered as aforesaid, notwithstanding such variance as aforesaid, unless such printer publisher or proprietor respectively shall prove that such newspapers were not printed or published by him, nor by nor with his knowledge or privity: Provided always, That if any printer or publisher of any newspaper which shall not be printed and published in the cities of London, Edinburgh or Dublin, or within *Twenty Miles* of the said cities respectively, shall find it more convenient to cause such copies of such newspaper to be delivered to any other distributor of Stamps than the distributor in whose

Commissioner may allow Printer to lodge his Paper with any Distributor.

whose district such newspaper shall be published, and such printer or publisher shall state such matter by petition to the Commissioners of Stamps and Taxes, and pray that he may have liberty to cause such copies to be delivered to such other distributor as he shall so name, at the office of such distributor, it shall be lawful for the said Commissioners to order the same accordingly; and from and after the date of such order, the place of publication of such newspaper, shall for that purpose only be deemed and taken to be within the district of such other distributor, until the same shall be otherwise ordered by the said Commissioners.

175. Name of Printer and other particulars to be printed on Newspapers.

And be it Enacted, That at the end of every newspaper, and of any and every supplement sheet or piece of paper, shall be printed the christian name and surname, addition and place of abode of the printer and publisher of the same, and also a true description of the house or building wherein the same is actually printed, and the day of the week, month and year on which the same is published, and the full price at which such newspaper shall be published for sale; and if any Person shall print or publish, or cause to be printed or published, any newspaper, or supplement thereto, whereon the several particulars aforesaid shall not be printed, or whereon there shall be printed any false name, addition, place, day or price, or whereon there shall be printed any description of the place of printing or publishing such newspaper which shall be different in any respect from the description of the house or building mentioned in the affidavit required by this Act to be made relating to such newspaper, as the house or building wherein such newspaper is intended to be printed or published, every such Person shall for any and every such offence, forfeit the sum of *One hundred Pounds.*

176. None but Commissioners of Stamps and Taxes, or their Officer, shall supply Paper stamped for printing Newspapers, without having given Security, with such conditions as herein mentioned.

And be it Enacted, That it shall not be lawful for any Person other than a Commissioner of Stamps and Taxes, or officer of Stamp Duties, to sell supply or part with any paper stamped for the purpose of being used for printing newspapers thereon, unless nor until such Person shall be duly licensed and authorized by the said Commissioners to vend Newspaper Stamps, and shall have given security by bond to His Majesty, with sufficient sureties, to be approved of by the said Commissioners, in such sum as the said Commissioners shall think reasonable, and the several conditions of such bond shall be as follow; (that is to say) that such vendor of Newspaper Stamps shall and will deliver or cause to be delivered to the said Commissioners, within *Four Days* after the end of every *Six Weeks*, a true and accurate account of the quantities and kinds of all paper stamped as aforesaid by him sold supplied or delivered during such *Six Weeks* immediately preceding, and to what Persons, naming them; and that such vendor will not sell supply or part with any such paper to or on account of any Person, other than a printer, publisher or proprietor of a newspaper, and that such vendor will not sell supply or part with such paper to or on account of any such printer, publisher or proprietor, until the Person applying for the same shall have delivered to such vendor a Certificate signed by one or more of the said Commissioners, or by the proper authorized officer of Stamp Duties, purporting that such security as is required by law hath been given by the printer, publisher and proprietor respectively of the newspaper for the printing of which such stamped paper is to be sold supplied or parted with, and that such affidavit hath been made and delivered respecting the same as is by this Act required; and that such vendor will not sell supply or part with any such paper to or on account of any printer, proprietor or publisher of any newspaper, with respect to whom notice shall be given to such vendor by the said Commissioners or any such officer, that such security has not been duly given, or has not been renewed pursuant to this Act, or is not remaining in force, or that the parties or any of them who have given the same are or is dead or gone abroad, or are or is not to be found, or that such parties or any of them have or hath given notice that they or he are or is no longer concerned as printers, publishers or proprietors, or as a printer, publisher or proprietor of such newspaper, or that no such affidavit respecting the same, as required by this Act, hath been made and delivered, or that any such printer, publisher or proprietor hath become disabled or disqualified under this Act to be the printer, publisher or proprietor of any such newspaper, or to receive stamped paper for the purpose of printing the same; and if any Person as aforesaid shall sell supply or part with any such stamped paper for the purpose aforesaid, without having given such security as aforesaid, or if any Person who shall obtain or receive any stamped paper for the printing of any newspaper of which he is or shall be the printer, publisher or proprietor, shall furnish or supply any other Person with any such stamped paper, or if any Person shall use for the printing of any newspaper any stamped paper which he shall receive or be furnished with by or from any Person other than the Commissioners of Stamps and Taxes, or their officers, or some Person duly authorized to sell or distribute such stamped paper, every Person so offending shall for every such offence forfeit the sum of *Fifty Pounds*; and in any proceeding for recovery of such penalty in the last-mentioned case, it shall lie on the Person sought to be charged with such offence to prove that the stamped paper used by such Person in the printing of any newspaper was obtained by such Person from the said Commissioners, or their officers, or from some Person duly authorized to sell or distribute such stamped paper; any law or usage to the contrary notwithstanding.

Printer, &c. of Newspaper, shall not supply other Printers with Stamps.

177.
Persons concerned in printing

And be it Enacted, That every Person printing or publishing, or being concerned either as proprietor or otherwise in printing or publishing any newspaper upon paper not duly stamped, shall be deemed and taken to owe to His Majesty such sums of money as would have accrued to His Majesty in case the same had been printed upon paper duly stamped; and whenever any information or bill shall be filed, or other proceeding shall be had on His Majesty's behalf for discovery of the matters aforesaid, and for an account and payment of such sums, it shall not be lawful for the defendant to plead or demur to such information bill or proceeding, but he shall be compellable to make such discovery as shall be thereby required to be made: Provided always, That such discovery shall not be made use of as evidence or otherwise in any proceeding against any such defendant except only in that proceeding in which the discovery is made.

Newspapers not duly stamped, shall be Debtors to His Majesty for the Duty.

178.
Penalty on Persons printing, publishing and selling, &c. Newspapers not duly stamped.

And be it Enacted, That if any Person shall print or publish, or cause to be printed or published any newspaper on paper not duly stamped according to law, or if any Person shall sell utter or expose to sale, or shall dispose of or distribute any newspaper not duly stamped as aforesaid, or if any Person shall have in his possession, without a satisfactory excuse (the proof whereof shall lie on the Party accused, and the reasonableness and sufficiency whereof shall be judged of and determined by the Court or Justice before whom the charge shall be depending), any newspaper not duly stamped as aforesaid, every Person so offending, in any of the cases aforesaid, shall for every such newspaper, and for every copy thereof not duly stamped, forfeit the sum of *Twenty Pounds*; and moreover it shall be lawful for any constable or other peace officer or any officer of Stamp Duties, to seize and apprehend any such offender as aforesaid, and to take him or cause him to be taken before any Justice of the Peace having jurisdiction where the offence shall be committed, who shall hear and determine the matter in a summary way; and if upon conviction such offender shall not immediately pay the penalty or penalties in which he shall be convicted, such Justice shall fortwith commit him to prison for any time not exceeding *Six calendar Months*, nor less than *One calendar Month*, unless such penalty or penalties shall be sooner paid: Provided always, That if any such offender as aforesaid shall not be apprehended and proceeded against in the manner hereinbefore directed, then the said penalty or penalties incurred by any such offence as aforesaid, shall be recoverable by any other of the ways and means provided for the recovery of penalties incurred under this Act.

179.
100 *l.* Penalty for sending abroad Newspapers not duly stamped.

And be it Enacted, That if any Person shall knowingly and wilfully, directly or indirectly send or carry or endeavour to send or carry, or cause or procure to be sent or carried, or do or cause to be done any act whatever for or towards the sending or carrying, or for or towards the causing or procuring to be sent or carried, or with intent that the same should be sent or carried out of any part of the United

Kingdom any newspaper, the same not being duly stamped according to law, such Person shall forfeit for every such offence the sum of *One hundred Pounds.*

180.
Discovery of Proprietors, Printers or Publishers of Newspapers, may be enforced by Bill, &c.

And be it Enacted, That if any Person shall file any bill in any court for the discovery of the name of any Person concerned as printer, publisher or proprietor of any newspaper, or of any matters relative to the printing or publishing of any newspaper, in order the more effectually to bring or carry on any suit or action for damages alleged to have been sustained by reason of any slanderous or libellous matter contained in any such newspaper respecting such Person, it shall not be lawful for the defendant to plead or demur to such bill, but such defendant shall be compellable to make the discovery required; Provided always, That such discovery shall not be made use of as evidence or otherwise, in any proceeding against the defendant, save only in that proceeding for which the discovery is made.

181.
The Duty on Advertisements inserted in Newspapers, when and where to be paid.

And be it Enacted, That the printer, publisher or proprietor of every newspaper shall within *Twenty-eight Days* aftert he last day of every calendar month, pay or cause to be paid the Duty chargeable on all and every advertisement and advertisements contained in or published with such newspaper during the preceding month to the Receiver General of Stamps and Taxes, or to the proper officer appointed to receive the same at the Head Office for Stamps in the cities of Westminster, Edinburgh or Dublin respectively, if such newspaper shall be printed or published within any of the said cities, or within *Twenty Miles* thereof respectively; and if the same shall be printed or published in any other part of the United Kingdom, then to the distributor of Stamps in whose district such newspaper shall be printed or published; and if any printer, publisher or proprietor of any newspaper shall neglect to pay, within *Ten Days* next after the expiration of the said term of *Twenty-eight Days*, the Duty on any such advertisement, he shall from thenceforth be disqualified to receive stamped paper for the printing of any newspaper, and it shall be lawful for the Commissioners of Stamps and Taxes, and their officers to refuse to sell or deliver, and also to give notice to and to require any vendor of such stamped paper to refuse to sell or deliver, to or for the use of such printer, publisher or proprietor any such stamped paper for printing any newspaper thereon, until all arrears of advertisement Duty, to the payment of which such printer, publisher or proprietor may be subject, shall be duly paid and discharged up to and for the last day of the month next preceding the month in which such payment shall be made.

Stamped Paper may be refused to Persons in arrear for Advertisement Duty.

182.
A printed Copy of every Pamphlet or Paper, con-

And be it Enacted, That one printed copy of every pamphlet or literary work, or periodical paper (not being a newspaper), containing or having published therewith any advertisements or advertisement

liable

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taining Advertisements, to be brought to the Stamp Office to be entered, and the Duty thereon to be paid.

liable to Stamp Duty, which shall be published within the cities of London, Edinburgh or Dublin respectively, or within *Twenty Miles* thereof respectively, shall within the space of *Six Days* next after the publication thereof, be brought together with all advertisements printed therein, or published or intended to be published therewith, to the Head Office for Stamps in Westminster, Edinburgh or Dublin, nearest to which such pamphlet, literary work or paper, shall have been published, and the title thereof, and the christian name and surname of the printer and publisher thereof, with the number of advertisements contained therein, or published therewith, and any Stamp Duty by law payable in respect of such advertisements, shall be registered in a book to be kept at such office, and the Duty on such advertisements shall be there paid to the Receiver General of Stamps and Taxes for the time being, or his deputy or clerk, or the proper authorized officer; and one printed copy of every such pamphlet, literary work or paper as aforesaid, which shall be published in any place in the United Kingdom, not being within the cities of London, Edinburgh or Dublin, or within *Twenty Miles* thereof respectively, shall within the space of *Ten Days* next after the publication thereof be brought together with all such advertisements as aforesaid to the head distributor of Stamps for the time being, within the district in which such pamphlet, literary work or paper shall be published, and such distributor is hereby required forthwith to register the same in manner aforesaid, in a book to be by him kept for that purpose, and the Duty payable in respect of such advertisements, shall be thereupon paid to such distributor; and if the Duty which shall be by law payable in respect of any such advertisements as aforesaid, shall not be duly paid within the respective times, and in the manner hereinbefore limited and appointed for that purpose, the printer and publisher of such pamphlet, literary work or paper, and every other Person concerned in the printing or publishing thereof, and the publisher of any such advertisements, shall respectively forfeit the sum of *Twenty Pounds* for every such offence; and in any action information or other proceeding for the recovery of such penalty, or for the recovery of the Duty on any such advertisements, proof of the payment of the said Duty shall lie upon the defendant.

Penalty for neglect to pay Duty, 20*l.*

183.
Duties on Advertisements, by whom payable.

And be it Enacted, That the Duties by this Act granted upon or in respect of advertisements, shall be paid and payable by all and every the printers, publishers and proprietors of any newspaper, pamphlet or other publication in or with which any advertisement or advertisements shall be printed or published; and in default of payment thereof, the said Duties shall be recoverable from any one or more of such printers, publishers or proprietors in His Majesty's Courts of Exchequer in England, Scotland or Ireland respectively, in the same manner as any other Duties under the care or management of the Commissioners of Stamps and Taxes; and all engines, Printing Presses, Types, &c. to be chargeable with all Duties, &c. in arrear.

machines, presses and types, and all paper, and all materials and utensils for printing used in or kept or deposited at or belonging to any printing office in which any newspaper shall be printed, in or into whose custody or possession soever the same shall or may be or come, or by whatsoever conveyance or title the same shall be held or claimed, shall be in the first place liable and subject to, and the same are hereby charged with, all and every such sum and sums of money as shall be or become due and owing for the Duties chargeable by law on the advertisements which have been or shall be printed or published in such newspaper, and as shall be due for any fines or penalties adjudged against the printer, publisher or proprietor of such newspaper, under or by virtue of any Act relating to Stamp Duties, during such time as such engines, machines, presses, types, paper, materials and utensils shall have belonged to or been used in or kept or deposited at such printing office as aforesaid; and it shall be lawful in all cases to levy such sum and sums of money upon such engines, machines, presses, types, paper, materials and utensils, and for that purpose, the printer, publisher or proprietor of such newspaper, from whom such sum or sums of money shall have become or shall be or become due and owing, shall be deemed to be the proprietor of such engines, machines, presses, types, paper, materials and utensils at the time of the seizure thereof, or the levying upon the same; and it shall be lawful for any constable or other peace officer, or for any officer of Stamp Duties without any other warrant than this Act, to seize and take away all newspapers not duly stamped wheresoever the same shall be found, unless the same shall be in the possession of some Person having the custody thereof by lawful authority; and all newspapers not duly stamped, which shall be seized or taken under any of the provisions of this Act shall be destroyed or otherwise disposed of as the Commissioners of Stamps and Taxes may direct.

Constables or Officers of Stamp Duties may seize unstamped Newspapers.

184.

Makers of Cards and Dice to take out Licenses, which must be renewed annnally.

And be it Enacted, That every Person who shall intend to make, or who shall engage or be concerned in the trade or employment of making, any playing cards or dice, either for use in the United Kingdom, or for exportation or otherwise, shall, before making or beginning to make, or being concerned or engaged in the trade or employment of making, any such cards or dice, make application in writing to the Commissioners of Stamps and Taxes for a licence to make such cards or dice, and shall fully and truly specify in such application, to the satisfaction of the said Commissioners, every house, building, room or place where such cards or dice are intended to be made, and thereupon any Two or more of the said Commissioners, or any officer of Stamp Duties authorized by the said Commissioners in that behalf, shall grant a licence, under their or his hands or hand, to such Person so applying for the same for the making of playing cards or dice, in such premises only as shall be described in such licence; and every such licence shall be dated on the day on which the same shall be granted, and shall have effect and continue in force from the day of the date thereof until the *Fifth* day of *July* next following, both inclusive, and no longer; and shall be renewed in like manner from year to year, so long as such Person shall continue to make or shall be engaged or concerned in the trade or employment of making any such cards or dice; and if any Person shall make or begin to make, or shall engage or be concerned in the trade or employment of making any such cards or dice, without such licence first had and obtained and then in force, or in any other place than such as shall be particularly described in such licence, he shall forfeit *One hundred Pounds,* together with all playing cards or dice made or begun to be made by such Person, or on his account or for his benefit; and all materials, implements, tools and utensils for making cards or dice, which shall be found in the possession of or subject to the control or disposition of any such offender, shall also be forfeited, and may be taken, seized and carried away by any officer of Stamp Duties, or other Person authorized for that purpose by the said Commissioners of Stamps and Taxes: Provided always, That no licence shall be granted to any Person to make playing cards or dice, nor shall any Person make or cause to be made any playing cards or dice at any place in Great Britain distant more than miles from the Head Office for Stamps, in the city of Westminster, nor at any place in Ireland, other than in the city of Dublin or the liberties thereof: And provided also, That if any Person to whom any such licence shall be granted to make playing cards or dice, shall render any false account or shall be guilty of any fraud or concealment, with intent to defraud His Majesty of the Duties imposed by this Act on playing cards or dice, or to evade the same respectively, it shall be lawful for the said Commissioners to revoke the licence of such Person, and thenceforth such licence shall be absolutely null and void, to all intents and purposes whatsoever; and it shall also be lawful for the said Commissioners to refuse to grant to such Person so offending any further licence to make playing cards or dice.

Penalty on making Card or Dice without License 100 *l.* and forfeiture of Materials.

Cards or Dice to be made only within miles of the Stamp Office in Westminster or in Dublin.

Commissioners may revoke the Licenses of Persons guilty of any fraud or concealment, and refuse any further License.

185.
Persons requiring Licenses to give Bond for the due performance of all things required by Law.

And be it Enacted, That before any Person shall receive any such licence as aforesaid, such Person shall, with one or more sufficient surety or sureties, to be approved of by the Commissioners of Stamps and Taxes, or by such officer as may be by them appointed in that behalf, execute a joint and several bond to His Majesty, in the penal sum of *Five hundred Pounds,* conditioned for the due performance by the Person so to be licensed of all things required by any Act relating to Stamp Duties on playing cards or dice, to be by such Person done, observed, performed or fulfilled; and also conditioned that the Person so to be licensed, or the heirs, executors or administrators of such Person, shall answer and pay to His Majesty all such Duties as such Person shall be liable to on account of making any playing cards or dice, during the time such Person shall carry on or be concerned in the trade or employment of a maker of playing cards or dice, and shall also pay and satisfy every such fine or penalty as shall be incurred by or adjudged to be paid by such Person under any conviction or judgment for any thing to be done or omitted by such Person contrary to any Act relating to the Duties on playing cards or dice, in force at the time of or at any time subsequent to the date of such bond; and also conditioned, in the case of a maker of cards, to answer and pay to His Majesty the sum of *One Shilling* for every Ace of Spades delivered to such maker of cards, which shall not be produced or duly accounted for upon any inspection of his stock by any officer of Stamp Duties: Provided always, That it shall be lawful for the said Commissioners, whenever they shall see reasonable cause so to do, to require any new bond to be given and entered into by any maker of playing cards or dice, according to a notice in writing, to be signed by any officer of Stamp Duties, and delivered to such maker, or left at some house or place mentioned in the licence last granted to such maker; and if any such maker shall not, within *Seven Days* next after the delivery of such notice, enter into such new bond, with such surety or sureties approved as aforesaid, in the manner and form directed by this Act, the licence granted to any such maker shall be and is hereby declared to be revoked and utterly void.

New Bonds may be required by Commissioners.

186.

Licensed Card Makers or Dice Makers to paint their Names in front of their Shops.

And be it Enacted, That every Person who shall be licensed under the authority of this Act to make playing cards or dice, shall cause to be painted, in letters one inch at the least in length, in white upon a black ground, or in black upon a white ground, publicly visible and legible, on some conspicuous place on the outside of the front of the house, shop or premises in or upon which such Person shall be licensed to make playing cards or dice, and not more than three feet from the top of the principal door or entrance of such house, shop or premises, the christian name and surname of every Person mentioned in any such license, at full length, together with the words "Licensed Card Maker," or "Licensed Dice Maker," as the case may be; and every such Person shall preserve and keep up such names and words so painted as aforesaid, during all the time that he shall continue licensed as aforesaid, upon pain that every Person in any respect making default herein shall forfeit *Ten Pounds*; and if any Person (whether he shall or shall not in fact

Penalty on unlicensed Persons painting on their Shops any words importing that they are licensed.

fact carry on, use or exercise the trade or business of a card-maker or dice-maker) shall paint or mark, or shall cause to be painted or marked, or shall permit or suffer to continue painted or marked, upon any part of his house, shop or premises, either in the inside or on the outside thereof, or upon any board or plate of any substance or material whatever, and whether the same shall or shall not be affixed to such house, shop or premises, any word or words which shall import or signify that such Person is a licensed card-maker or dice-maker, such Person not being duly licensed to make playing cards or dice, he shall forfeit *Ten Pounds* for every such offence.

187.

Card Makers to send sufficient Paper to the Stamp Office to have Aces of Spades marked thereon.

Card Makers to send Patterns of Wrappers to the Commissioners, for their approval.

Distinguishing Marks on Aces of Spades and Wrappers to denote Cards for home use or for exportation.

Penalty for using Wrappers not approved, 20*l.*

And be it Enacted, That every maker of playing cards in the United Kingdom shall send to the Commissioners of Stamps and Taxes, or to the proper authorized officer of Stamp Duties, a sufficient quantity of paper in order to have so many aces of spades marked or impressed thereon as such maker shall desire; and every such maker of playing cards shall also from time to time send to the said Commissioners, or their officer, duplicate forms or patterns of the wrappers (commonly called Jews) which such maker may be desirous to use for inclosing the packs of cards to be made by him, having printed thereon his name and such other particular word or thing as the said Commissioners or their proper officer shall direct and approve, which approval shall be testified by the signatures of *Two* or more of the said Commissioners, or by the signature of their proper officer indorsed on such duplicate forms of wrappers, one of which said forms, when so indorsed, shall be and remain with the said Commissioners or their officer, and the other, when so indorsed, shall be re-delivered to and remain with the maker whose wrapper it may be: Provided always, That there shall be one distinguishing mark on the ace of spades intended for cards made for sale or use in the United Kingdom, one other distinguishing mark on the ace of spades intended for cards made for use in the Isle of Man, and one other distinguishing mark on the ace of spades intended for cards made for exportation; and there shall also be such separate distinguishing mark or device upon each of the respective wrappers made to inclose cards intended for use in the United Kingdom, or in the Isle of Man, or intended for exportation, as the said Commissioners shall think proper to direct and appoint; and if any maker of cards shall use or cause or permit to be used in any manner whatever any wrapper or jew for inclosing cards with any device, mark, letter or figure thereon not duly approved by the said Commissioners or their officer as aforesaid, such maker shall forfeit *Twenty Pouuds* for every such wrapper or jew so used or permitted to be used.

188.
Card Makers to enclose Cards in wrappers when completed, and Officer of Stamps to inspect and label the same.

And be it Enacted, That every maker of playing cards shall, on the completion of each and every pack of cards made by him fit for sale or use in the United Kingdom, enclose the same in a wrapper or jew approved of by the Commissioners of Stamps and Taxes, or their proper officer in the manner directed by this Act, and shall give notice thereof to the said Commissioners; and the said Commissioners shall thereupon direct their officer to attend at the house or place where such cards shall have been made, and such officer shall inspect and examine such cards, in order to see that every pack contains an ace of spades duly stamped; and after such inspection and examination, such cards shall be properly tied up and fastened with thread in such wrappers as aforesaid, in the presence of the said officer, who shall thereupon affix to each pack of cards inclosed and fastened as aforesaid a label, in such manner and with such mark or device thereon as the said Commissioners shall direct; and no playing cards made or begun to be made, or in any stage of making, nor any materials whatsoever begun to be wrought for or towards the making of any such cards, shall be removed from the house or place where the same respectively shall have been so made or begun to be made or wrought, without the consent in writing of the said Commissioners or any *Two* of them, or of their proper authorized officer, first had and obtained, until such cards shall have been completed and made up into packs, and fastened or tied in wrappers and the labels affixed thereon; and if the maker or owner of any such cards or materials, or any other Person, shall remove or attempt to remove, or shall cause or permit to be removed, or shall assist in removing, without such consent as aforesaid, any such cards or materials as aforesaid, not being completed and made up into packs, and fastened or tied and duly labelled, all such cards and materials shall be forfeited, and may be seized by any officer of Stamp Duties, or by any Person duly authorized by the said Commissioners for that purpose, wheresoever the same may be found, and such maker or other Person so offending shall forfeit *Fifty Pounds.*

Cards or Materials not to be removed without consent of Commissioners till completed and labelled.

189.
Dice to be brought to the Stamp Office, and stamped.

And be it Enacted, That every maker of dice shall, on the completion of every pair of dice made by him fit for sale, or for use or play in the United Kingdom, bring the same to the Head Office for Stamps in Westminster or Dublin respectively, for the purpose of being marked with the Stamp provided by the Commissioners of Stamps and Taxes, to denote the Duties payable on dice; and the said Commissioners shall cause every pair of dice, after the same shall have been duly stamped as aforesaid, to be wrapped and enclosed in a paper wrapper, marked with any device or mark provided by the said Commissioners for that purpose, and fastened with a thread or seal, as the said Commissioners shall direct; and before or

Commissioners to inclose Dice in wrappers, and mark them.

Names of Makers may be marked if required.

or at the time of the delivery of any dice so stamped and wrapped and fastened as aforesaid by any officer of Stamp Duties, to the maker thereof, or to any Person on his behalf, such officer shall sign his name on the outside of such wrapper enclosing such dice; and it shall be lawful for the said Commissioners, in every case where the same shall be required by the maker of any such dice, to provide and stamp upon such dice any additional mark to denote or distinguish the maker of such dice, as such Commissioners may think fit.

190. Makers of Cards and Dice to deliver Accounts monthly.

And be it Enacted, That every maker of playing cards or dice shall, on the first day which shall not be a Sunday or holiday of the calendar month next following the date of his license, make and deliver to the Commissioners of Stamps and Taxes, or their proper authorized officer at the Head Office for Stamps in the cities of Westminster and Dublin respectively, a true and particular account in writing of every pack of playing cards, and of every pair of dice made by him, or for his use, or on his account, since the date of his license; and shall also on the first day which shall not be a Sunday or holiday of every succeeding calendar month, make a similar account of every pack of playing cards and pair of dice made by him or for his use or account during the calendar month next preceding; and every such maker of cards or dice shall, at the time of making and delivering such account, verify the same by affidavit in the following form:

Accounts to be verified on oath.

> "I, A. B. do swear, That the number of packs of playing cards [or, pairs of dice, as the case may be] in this account mentioned, is the full amount of the quantity of playing cards [or, dice, as the case may be] made by me, or for my use, or upon my account, from the day of to the day of except packs of cards made by me for exportation, and packs made by me for use in the Isle of Man.
>
> Sworn, &c."

Which oath the said Commissioners, or any one or more of them, or any officer deputed by them for that purpose, is hereby authorized to administer; and every such maker of cards or dice shall, within *Ten Days* next after the delivery of such account, pay to the proper officer appointed to receive the same the whole of the Duties which shall appear by such account to be due and owing to His Majesty; and if any such maker of cards or dice shall neglect or refuse to make and deliver such account, or to verify the same as aforesaid, or to pay the Duties due and owing from him at the times and in the manner appointed by this Act, he shall forfeit for every such default

Duties to be paid within Ten days after the delivery of Account.

Penalty for neglect.

Twenty Pounds, together with double the amount of Duties then due and owing from him.

191.
Separate Accounts to be kept with Card Makers, and settled every month.

And be it Enacted, That separate and distinct accounts shall be kept by the proper officer of Stamp Duties with every maker of playing cards, of the cards made by such maker for sale or use in the United Kingdom, of those made for exportation, and of those made for use in the Isle of Man; and the charges in the said several accounts shall be made out against such maker from the number of the several aces of spades which shall have been delivered to him; and every such maker shall, on the first day of every calendar month, which shall not be a Sunday or holiday, attend at the office of such officer, and shall adjust, settle and sign such accounts; and in case any difference shall arise in settling any such account, then such maker shall, within one week next after, apply to the Commissioners of Stamps and Taxes, or to their proper officer in that behalf, to settle such account, and the determination of such Commissioners or officer shall be final; and if any such maker shall neglect or refuse to apply to the said Commissioners or such officer as aforesaid, within the time hereby limited for that purpose, then such account, whether signed by such maker or not, shall be deemed conclusive, and shall be admitted in evidence against him.

Differences arising thereupon to be decided by the Commissioners.

192.
Where an Ace of Spades is spoiled, the Maker to be allowed credit for the same, on making oath of the fact.

And be it Enacted, That in case any ace of spades, or any number of aces of spades, which shall have been delivered to and charged in the account of any licensed maker of playing cards shall be damaged, defaced or spoiled in making the same, so as to be rendered unfit for use, then on oath made thereof by such maker before any one of the Commissioners of Stamps and Taxes, or before the proper authorized officer, and upon the delivery up of such Commissioner or officer of every such ace of spades so damaged, defaced or spoiled, such maker shall be allowed credit in his accounts for every such ace so damaged, defaced or spoiled, and delivered up as aforesaid; and if at any time the said Commissioners shall deem it expedient to alter any Stamp or mark used for the purpose of denoting the Duty on playing cards, it shall be lawful for the said Commissioners, under such regulations as they shall think fit, to make an allowance to every licensed maker of playing cards in his accounts for every ace of spades which shall have been delivered to any such maker, and which in consequence of such alteration shall be returned by him to the said Commissioners to be cancelled; provided that no allowance shall be made in respect of any ace of spades which shall have been placed in any pack of cards made up, enclosed and fastened in manner directed by this Act.

Allowance to be made for Aces of Spades when the Stamps are altered.

193.
Officer may inspect stock of Cards, and

And be it Enacted, That it shall be lawful for any authorized officer of Stamp Duties from time to time to inspect the stock of cards charge One Shilling for every Ace of Spades not accounted for.

cards belonging to any maker of playing cards; and if, upon any such inspection, there shall appear to be any decrease or deficiency of aces of spades not duly accounted for, such maker shall be charged with, and shall pay to the Commissioners of Stamps and Taxes, or to their proper officer, the sum of One Shilling for every ace of spades deficient, whether the same shall have been delivered for cards intended to be used in the United Kingdom, or to be used in the Isle of Man, or for cards made for exportation; and if any maker of playing cards, or any Person in his employ, shall refuse to allow such officer to inspect the stock of such maker, every such maker shall be charged with, and shall pay to the said Commissioners or to their proper officer, the sum of One Shilling for every ace of spades which shall appear by the accounts kept by the proper officers to have been delivered to such maker, whether the same shall have been delivered for cards intended to be used in the United Kingdom or the Isle of Man, or for cards made for exportation; and the amount of such deficiency, at the rate aforesaid, in any of the cases aforesaid, shall be and is hereby declared to be a debt to His Majesty, and shall be recovered accordingly with full costs of suit.

194.
Packs of Cards to contain Fifty-two playing Cards including an Ace of Spades duly stamped.

And be it Enacted, That every pack of playing cards, whether made for sale or use in the United Kingdom, or in the Isle of Man, or for exportation, shall contain not more than fifty-two cards, and shall include therein one ace of spades duly stamped, and shall be tied up together in the manner directed by this Act; and if any Person shall sell or utter, or expose or keep for sale, or shall export, or offer to export any pack or parcel of cards containing more than fifty-two cards, or not containing an ace of spades duly stamped, or not being duly enclosed and tied up together in a wrapper labelled in the manner directed by this Act, or which shall have been opened after the same shall have been so labelled as aforesaid; or if any Person shall sell or utter, or expose or keep for sale, or shall export or offer to export any dice not duly stamped, marked, wrapped, tied and fastened as by this Act is directed; every Person so offending, being a maker of cards or dice, shall forfeit *Twenty Pounds* for every pack or parcel of such playing cards, and for every pair of such dice; and every Person so offending, not being a maker of cards or dice, shall forfeit *Ten Pounds* for every pack or parcel of such playing cards, and for every pair of such dice; and all such cards and dice shall be forfeited, and may be seized and carried away by any officer of Stamp Duties, or by any Person duly authorized by the Commissioners of Stamps and Taxes for that purpose.

Penalty on default, or for selling, &c. unstamped Cards or Dice.

195.
Persons not being licensed Card Makers, may sell

Provided always, and be it Enacted, That it shall be lawful for any Person, not being a licensed maker of playing cards, to sell or expose, or keep for sale any pack of playing cards, notwithstanding second-hand Cards, if inclosed in a printed wrapper denoting them as such.

that the same may have been previously sold and opened, used or played with, if every such pack shall be sold, or exposed or kept for sale without the wrapper or jew of any licensed maker, and shall contain not more than fifty-two cards, including an ace of spades, duly stamped for use within the United Kingdom, and shall be enclosed in a paper or wrapper, with the words "Second-hand Cards," printed or written in distinct and legible characters on the outside thereof; and if any Person, not being a licensed maker of cards, shall sell or utter, or expose or keep for sale, in any part of the United Kingdom, any playing cards which shall have been previously sold and opened, used or played with, not being in such packs as aforesaid, or not including in such pack an ace of spades, duly stamped for sale or use in the United Kingdom, or any pack not being inclosed in a paper or wrapper, with the words "Second-hand Cards," printed or written thereon in distinct and legible characters on the outside thereof, or if any such pack shall be sold or exposed or kept for sale with a wrapper or jew of any licensed maker, every Person so offending shall forfeit *Ten Pounds* for every pack or parcel of such playing cards.

196.
Penalty on licensed Makers using an Ace of Spades, or Wrappers, or Labels for Cards or Dice before used.

And be it Enacted, That if any licensed maker of playing cards shall enclose or make up in any pack of playing cards, or shall sell, or expose or keep for sale, or part with for use in play, or shall buy or have in his possession or control any stamped ace of spades which shall have been at any time or in any manner previously used or removed out of the premises of such maker, or any other licensed maker, or used in making up or completing any other pack or parcel of cards; or if any licensed maker of cards or dice shall fraudulently enclose any pack of playing cards or any dice in any wrapper fastened by a label, and in which any other playing cards or dice shall have been previously wrapped up, enclosed, sealed or fastened, or shall buy or have in his possession any such label so previously used as aforesaid, every such licensed maker of cards or dice shall, for every such pack of cards, ace of spades, die, label or wrapper, forfeit *Fifty Pounds*, together with all such cards, dice, wrappers and labels; and such cards, dice, wrappers and labels may be seized and carried away by any officer of Stamp Duties, or by any Person duly authorized by the Commissioners of Stamps and Taxes for that purpose.

197.
Cards or Dice, not duly stamped, found in possession of licensed Makers, shall be forfeited, with a penalty of 20 *l.* per pack or pair.

And be it Enacted, That if any pack of playing cards, or any dice, not duly stamped, or the Duties upon which (being payable) shall not have been paid, shall be found in the house, shop, room or other place of any licensed maker of cards or dice, or of any other Person who thall sell or expose to sale, or keep for sale cards or dice, any and every such pack of cards, and all such dice shall be forfeited, and may be seized and carried away by any officer of Stamp Duties, or by any other Person duly authorized for that purpose by the Commissioners of Stamps any Taxes, or by warrant from any Justice of the Peace, which warrant any such Justice is hereby authorized to grant; and every such licensed maker of cards or dice, in whose house, shop, room or other place such cards or dice shall be found, shall forfeit *Twenty Pounds* for every pack of playing cards, and for every pair of dice, not duly stamped as aforesaid, so found in the possession or in or upon the premises of such Person as aforesaid; and every Person (not being a licensed maker of cards or dice) who shall have in his possession or upon his premises, or shall use or permit to be used therein any pack of cards or any dice not duly stamped for sale or use in the United Kingdom, shall forfeit *Ten Pounds* for every pack of playing cards, and for every pair of dice, not duly stamped as aforesaid, so being in his possession, or upon his premises, or used or permitted to be used therein.

Penalty of 10*l.* per pack or pair for Cards or Dice not duly stamped, in possession of persons not being licensed Makers.

198.
No Cards deemed waste unless a corner be cut off. and no Court Cards to be sold as Waste Cards, penalty Twenty Pounds.

And be it Enacted, That no playing cards shall be sold as waste cards, unless a corner of every such card shall be cut off at least half an inch in depth, nor unless the same shall be sold or exposed to sale in parcels without being enclosed in any wrapper or paper or other cover; nor shall any of the cards, commonly called court cards, be sold as waste cards, on any pretence whatever; and if any Person shall sell or expose to sale as waste cards any cards enclosed in any wrapper, paper or cover, or which shall not be cut in manner aforesaid, or any court cards, he shall forfeit *Twenty Pounds* for every such offence.

199.
What shall be deemed Dice.

And be it Enacted, That all pieces of ivory, bone or other substance, made or used or intended to be used for any game or play, having thereupon, or which shall be intended to have thereupon any letters, figures, spots or other marks to denote any chance or chances, shall be deemed and are hereby declared to be dice, and the several faces of every die shall each be deemed to denote one chance; and if more than six chances shall be denoted or intended to be denoted on any one of such pieces of ivory, bone or other substance, then such one piece shall be chargeable with the full duty payable for a pair of dice; and if more than the number of chances usually denoted on or by a pair of dice, shall be denoted or intended to be denoted on any one such piece of ivory, bone or other substance, then such one piece shall be charged with a further duty in proportion to the number of chances exceeding those denoted on or by one pair of dice; and if any Person shall file or square or new spot any die, or shall cause any die to be filed, squared or new spotted, after such die shall have been stamped as

Penalty on Persons filing, squaring or new spotting Dice after being stamped, or having such in their possession.

by law required, or if any die shall be found in the possession of any Person, filed, squared or new spotted, after such die shall have been so stamped as aforesaid, every Person having filed, squared or new spotted any such die, or having caused any such die to be filed, squared or new spotted, and every Person in whose possession any such die may be found, shall respectively forfeit *Ten Pounds* for every such die.

200.
Playing Cards or Dice not being stamped for home use, may be exported under the regulations herein mentioned.

AND whereas it is expedient to permit the exportation of playing cards and dice, without the same being stamped for use in the United Kingdom, and without having paid the Duties imposed by this Act, and that regulations should be made with respect to such exportation; BE it therefore Enacted, That playing cards or dice not being stamped for use in the United Kingdom, and not having paid the Duties imposed by this Act, may be exported under the conditions and regulations hereinafter mentioned and set forth, that is to say; before such playing cards or dice, not having been stamped for use in the United Kingdom, and not having paid the Duties imposed by this Act, shall be removed from the licensed house or place of any maker thereof, for the purpose of being exported from the United Kingdom to any parts beyond the seas, or to the Isle of Man, *Three Days'* notice in writing shall be given to the proper officer at the Head Office for Stamps in Westminster or Dublin respectively, by the licensed maker thereof, of the quantity intended to be exported, the port or place in the United Kingdom from whence the same are intended to be exported, the name of the ship or vessel, and of the master thereof, in which the same are intended to be exported, and the port or place and country to which the same are intended to be carried and conveyed; and such maker shall within such space of *Three Days* enter into a bond, with sufficient surety, to be approved by the Commissioners of Stamps and Taxes, or their proper officer, to His Majesty in a penal sum of treble the amount of all the Duties which would be payable on such cards or dice respectively if the same had been made or intended for use or sale in the United Kingdom, conditioned to export such cards or dice, in the ship or vessel to be named in such bond, to some port of place beyond the seas, to be mentioned in such bond, within a time to be limited in such bond, and to land the same (the dangers of the seas excepted) in such port or place, and not to lade or put any such cards or dice on board any other ship or vessel, either in any port or place in the United Kingdom or elsewhere, or at open sea, and that such cards or dice or any part thereof shall not be relanded in any part of the United Kingdom; and also conditioned to produce to the said Commissioners within the respective times hereinafter mentioned, a certificate that such cards or dice have been duly landed at such port or place; and after the expiration

tion of such *Three Days* mentioned in such notice, a certificate, under the hand of some officer of Stamp Duties, shall be given, expressing the several matters required in such notice, and also certifying that such bond has been given, according to the provisions of this Act, for the exportation of any such cards or dice, and shall be delivered to the proper officer of the Customs at such port or place in the United Kingdom from which such cards or dice are intended to be exported, and such certificate shall be given and received without fee or reward; and after such notice shall have been given and such bond as hereinbefore mentioned shall have been duly made and executed, and such certificate granted (but not otherwise), it shall be lawful for any licensed maker to remove such playing cards or dice intended for exportation, when completely finished for use, from the house or place where the same shall be made, without payment of any duties for the same: provided that every pack of such playing cards shall contain an ace of spades duly marked or stamped with the proper mark or stamp appointed to be used for cards to be exported; and provided also, that such cards or dice shall before being so removed be respectively enclosed in packs or pairs in such wrappers or jews as the Commissioners of Stamps and Taxes shall approve, and shall be tied and fastened by a label or thread, or seal marked with the proper mark, stamp or device appointed by the said Commissioners to be used for cards or dice to be exported; and all such cards or dice so entered for exportation shall be laden or put on board the ship or vessel mentioned in such bond as aforesaid in the presence of the proper officer of Customs.

201.
How Bonds shall be discharged.

And be it Enacted, That such bond hereinbefore directed to be given with relation to cards and dice exported, shall be discharged upon producing to the Commissioners of Stamps and Taxes within the respective times hereinafter limited, a certificate that the cards or dice in such bond mentioned were duly landed in the proper port or place beyond the seas; that is to say, within *Six calendar Months* from the date of such bond, in the case of cards or dice entered to be landed in any port or place in the Isle of Man, and within *Twelve calendar Months* from the date of such bond, in the case of cards or dice entered for or landed in any other port or place in Europe, and within *Eighteen calendar Months* from the date of such bond, in the case of cards or dice entered for or landed in any port or place in America or in Africa (not being at or beyond the Cape of Good Hope), and within two years from the date of such bond, in the case of cards or dice entered for or landed in any port or place at or beyond the Cape of Good Hope; and every such certificate for such cards or dice as aforesaid, which shall be landed at any port or place where any Officer of His Majesty's Customs shall be resident, shall be signed by the proper Officer of His Majesty's Customs there, and if no such Officer shall be resident there, then by the British Consul or other Person acting as such there; and if no Officer of Customs, or British Consul, or other Person acting as such, shall be there resident, then such certificate shall be under the seal of the Chief Magistrate in such port or place, or under the hands and seals of Two known British Merchants then being at such port or place: Provided always, That if in any case it shall be proved that such cards or dice so exported were taken by enemies, or were lost in the seas, or by fire, the examination and proof whereof shall be left to the judgment of the Commissioners of Stamps and Taxes, then and in such case it shall be lawful for the said Commissioners to discharge such bond.

202.
Cards or Dice exported contrary to Law, or relanded after entry for export, may be seised, &c.

And be it Enacted, That all playing cards and dice which shall be exported, or attempted to be exported, contrary to the directions of this Act, or which, after entry thereof for exportation, shall be landed at or found in any place in the United Kingdom, or which shall be laneed at or found in the Isle of Man, after entry thereof for exportation elsewhere than to the said Isle, shall be forfeited, and may be seized and detained or carried away by any Officer of Customs or Excise, or by any Officer of Stamp Duties, or by any Person duly authorized by the Commissioners of Stamps and Taxes; and if any Person shall sell or expose or keep for sale, or shall offer for use in any part of the United Kingdom, or shall knowingly have in his possession or upon his premises, or shall use or permit to be used in any place in the United Kingdom, any playing cards marked, stamped or distinguished as cards for use in the Isle of Man, or for exportation, he shall forfeit *Twenty Pounds* for every pack of such cards so sold or exposed or kept for sale, or offered for use, or used or permitted to be used, or being in the possession of such Person contrary to this Act; and all such cards shall be forfeited, and may be seized and detained or carried away by any such Officer or other Person as aforesaid, and shall be disposed of in manner directed by this Act; and if any Person shall re-land, or shall cause or procure to be re-landed, or shall assist in re-landing, in any part of the United Kingdom, any pack or parcel of cards, or any dice, after the same shall have been entered and shipped for exportation from any part of the United Kingdom, or shall land such cards or dice, or cause the same to be landed, or shall assist in landing the same in any port or place other than the port or place to which such cards or dice shall be consigned, and which shall be named in the certificate to be delivered by the Officer of Stamp Duties to the Officer of Customs in pursuance of this Act, every such Person shall forfeit *Fifty Pounds.*

Persons using, &c. such Cards, to forfeit 20 *l.*

Penalty on fraudulently re-landing Cards after entry and shipment for Exportation.

203.
No Cards to be exported into or used

And be it Enacted, That it shall not be lawful for any Person to put on board any ship or vessel, for exportation to the Isle of Man,

or

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in the Isle of Man, unless stamped for such Island, or for use in the United Kingdom.

or to import into or to use in that island any playing cards, unless in packs, each containing an ace of spades stamped or marked with the stamp or device appointed by the Commissioners of Stamps and Taxes for cards intended for use in the Isle of Man, in the manner by this Act directed, or an ace of spades duly stamped or marked for sale or use in the United Kingdom; and all playing cards, not being in packs, each containing an ace of spades duly stamped and marked for use in the Isle of Man or in the United Kingdom, which shall be put on board, or shall be brought to any wharf or place to be put on board any ship or vessel for exportation to the Isle of Man, or which shall be imported into or found in the Isle of Man shall be forfeited; and all playing cards which, having been duly put on board or brought to any wharf to be put on board any ship or vessel for exportation to the Isle of Man, or having been imported into or found in the Isle of Man, shall be re-landed or found in any other part of the United Kingdom, shall also be forfeited, and all cards so forfeited may be seized and detained or carried away by any Officer of Customs or Excise, or by any Officer of Stamp Duties, or by any Person duly authorized thereto by the Commissioners of Stamps and Taxes; and every Person who shall sell, or expose or keep for sale, or shall offer for use, or shall use or permit to be used in any part of the Isle of Man, or shall knowingly have in his possession or upon his premises within the said island, any playing cards or ace of spades made within the United Kingdom for exportation, or any pack of cards not containing an ace of spades, stamped or marked for use in the Isle of Man, or for use in the United Kingdom as aforesaid, shall for every such pack of cards or ace of spades, forfeit *Twenty Pounds,* to be sued for and recovered in the same manner as any penalty incurred in the said Island, under any Act relating to the Revenue of Customs, may be sued for and recovered under ſuch Act.

204.
Foreign Cards without name of Foreign Maker, or with any British Card Maker's name thereon, not to be warehoused, but to be seized and forfeited.

And be it Enacted, That no foreign playing cards which shall be imported into any part of the United Kingdom shall be deposited in any warehouse pursuant to any Act for the warehousing of goods, or otherwise, unless the name and place of residence of the foreign maker of such cards be printed or marked in distinct and legible characters on one card of every pack of such cards, and on every wrapper thereof; and if any one or more of such cards, or any wrapper, jew, label or other paper, matter or thing enclosing, annexed to or deposited with any one or more of such cards, shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, or if there shall be printed or marked upon any of such cards any ace of spades forged or counterfeited in imitation of or to resemble any ace of spades required by this Act to be used or placed on cards made within the United Kingdom, such cards shall not be permitted to be warehoused under the said recited Act, any thing in the said Act to the contrary in anywise notwithstanding; and all such foreign cards, wrappers, jews, labels and other things on which the name and place of residence of the foreign maker thereof shall not be printed or marked in distinct and legible characters as aforesaid, or on any of which shall be printed or marked the nameof any maker of cards duly licensed within the United Kingdom, or any forged or counterfeit ace of spades, shall be forfeited, and may be seized by any Officer of Stamp Duties or of Customs or Excise.

205.
Cards, Dice, Materials, &c. seized as forfeited under this Act, in what manner to be disposed of.

And be it Enacted, That in all cases whenever any cards or dice, or any materials, tools or utensils for making any cards or dice, shall be seized or detained as forfeited for any cause whatever under the provisions of this Act, such cards, dice, materials, tools or utensils may be carried away and sold or destroyed, or otherwise disposed of, in such manner as the Commissioners of Stamps and Taxes shall in their discretion from time to time think fit to order or direct.

206.
The Duties on Gold and Silver, how to be paid.

And be it Enacted, That the maker or worker of any gold or silver plate required by law to be assayed and marked, and who shall send the same to the Assay Office of any of the several Companies of Goldsmiths, in the cities of London, Edinburgh, Dublin, York, Exeter, Chester or Glasgow, or the town of Newcastle-upon-Tyne, or of the Companies of Guardians of the Standard of Wrought Plate in the towns of Sheffield or Birmingham respectively, or to any other Assay Office in any part of the United Kingdom, shall send, with every parcel of such plate to the Assay Office at which the same is intended to be assayed and marked, a note or memorandum in writing, together with a duplicate thereof, specifying the following particulars; (that is to say) the day of the month and the year when such plate is sent to be assayed, the place of business, and the christian name and surname of the worker or maker, or the style and firm of the workers or makers of such plate, the several species in such parcel of plate, and the number of pieces of each species, with the total weight of such parcel, and the amount of the Duty by this Act made payable thereon; and in the case of gold plate, the standard or quality for denoting which the maker or worker shall require the same to be marked; and every such maker or worker at the time of the delivery of any such plate at any such Assay Office as aforesaid, shall pay or cause to be paid the full amount of such Duty to the Officer or Person appointed at such Assay Office to receive such plate and such note or memorandum respectively; and such Officer or Person is hereby authorized and required to receive such plate and the Duty thereon, and to give a receipt for the amount of such Duty to the party who shall pay the same, and which receipt shall not be liable to any Stamp Duty;

and in case the party sending or bringing any such gold or silver plate to any Assay Office, to be assayed and marked as aforesaid, shall omit or refuse to pay the full amount of Duty chargeable thereon and payable for the same according to this Act, it shall be lawful for the Officer or Person who ought otherwise to receive such plate, to refuse to receive the same, and such Officer or Person is hereby authorized to refuse to receive such plate until the full amount of such Duty be paid: Provided always, That where the maker or worker of such plate shall be entitled to the allowance mentioned and set forth in Schedule (A.) to this Act annexed by reason of such plate being brought to be assayed and marked in an unfinished state, so that a diminution in the weight thereof must necessarily be made before the same shall be finished, the amount of which allowance shall be stated by the Person receiving the said Duties at the bottom of the said note or memorandum and duplicate required to be delivered with such plate, and the amount thereof shall be returned or otherwise allowed to such maker or worker.

Allowance of Duty on account of Plate being marked in an unfinished state.

207.

Plate to be marked, to denote the payment of the Duty;

And be it Enacted, That there shall be struck or marked by the several Companies of Goldsmiths and Guardians hereinbefore mentioned or referred to respectively, upon all gold and silver plate which shall be assayed at their respective Assay Offices, and found to be of the standard required by law, and fit and proper to be marked, over and besides all other marks required by law to be struck or marked on such plate, a mark provided or to be provided by the Commissioners of Stamps and Taxes for denoting the payment of the Duty by this Act charged on such gold or silver plate respectively; and if any Person in any part of the United Kingdom shall sell or exchange or expose or keep for sale, or shall export or attempt to export any gold or silver plate whatsoever upon or in respect of which any Duty is by this Act or is or hath been by any former Act charged or made chargeable, unless such plate shall be duly marked as required by law for denoting the payment of such Duty, every Person so offending shall for every such offence forfeit the sum of *Fifty Pounds*; and all such plate which shall be so sold or exchanged or exposed or kept for sale, or which shall be exported or attempted to be exported, not being duly marked as aforesaid, shall be forfeited, and may be seized by any officer of Stamp Duties, Customs or Excise, or by any officer of the said several companies respectively.

not to be sold, exchanged or exported until marked as by this Act directed.

Penalty 50 *l.* and forfeiture of the Plate.

208.

Penalty on Manufacturer or Dealer having in his possession any Wares with forged marks 50*l.*

And be it Enacted, That if any manufacturer of, or dealer in gold or silver wares, shall sell, exchange or expose to or keep for sale, or shall export or attempt to export out of any part of the United Kingdom, or shall have in his possession without lawful excuse (the proof whereof shall lie upon him) any gold or silver plate

plate, or any article or ware of base metal, having thereupon any forged or counterfeit mark or impression, resembling or intended to resemble or liable to pass or be mistaken for any mark or impression of any die, punch or other instrument, used or to be used by any of the said several companies of Goldsmiths or Guardians, for the marking or stamping of gold or silver plate, or having thereupon any mark or impression which shall have been transposed or removed thereto from any article, or piece of gold or silver plate, such manufacturer or dealer shall, for every such piece of plate, article or ware, forfeit the sum of *Fifty Pounds,* which may be sued for and recovered by any officer of the said several companies, in the manner hereinafter provided: Provided always, That if any such manufacturer or dealer in gold or silver wares, who shall sell, exchange or expose to or keep for sale, or export or attempt to export, or shall have in his posession any gold or silver plate, or any article or ware of base metal having thereupon any such forged or counterfeit mark or impression as aforesaid, or any such mark or impression which shall have been so transposed or removed as aforesaid, shall within *Seven Days* next after notice thereof to him, given or left at his usual place, discover and make known to the Master, Wardens, Assayer or Clerk of the Company of Goldsmiths or Guardians, in or nearest to the city, town or place in which such Person shall reside, the name and place of abode of the actual manufacturer of such plate, article or ware, or of the Person or Persons of whom such manufacturer or dealer really bought, had or received the same, and shall produce him (if living) so that he may be sued or prosecuted for his offence; and if such manufacturer or dealer, who may have so sold, exchanged or exposed to or kept for sale, or exported or attempted to export, or had in his possession any such plate, article or ware as aforesaid, shall, at any trial to be had against the Person from whom he really bought, had or received the same as aforesaid, give or produce material evidence against him, and the Judge before whom the cause shall be tried shall, under his hand upon the record, certify the same, and also that there did not upon such trial appear any ground to believe that such manufacturer or dealer as aforesaid was concerned in or privy to such fraud, then such manufacturer or dealer shall be and he is hereby exempted and discharged from any penalty or forfeiture incurred by reasonof his having so sold or exchanged, or exposed to or kept for sale, or exported or attempted to export, or having had in his possesson any such plate, article or ware as aforesaid, any thing hereinbefore contained to the contrary thereof notwithstanding: Provided always, That nothing herein contained shall extend to exempt any Person from the legal consequences of selling, or exchanging or exposing to or keeping for sale, or exporting or attempting to export any such plate, article or ware as aforesaid, with any false, forged

Manufacturers and Dealers to be exempted from Prosecutions for pecuniary Penalties in certain cases, on making known the real offender.

forged or counterfeit stamp, mark or impression thereon, knowing the same to be false, forged or counterfeit, if such knowledge shall be duly proved in any criminal prosecution or proceeding against such Person for any such offence.

209.
Where the use or character of any piece of Plate is altered, or additions are made thereto in certain cases, the same shall be assayed and marked again as a new article, and the Duty shall be paid upon the whole.

And be it Enacted, That if any article or piece of gold or silver plate, which hath been or shall have been assayed or marked at any Assay Office, shall at any time afterwards be altered either by having any addition made thereto, or otherwise, so that the character or denomination of such article or piece of plate, or the use or purpose for which it was originally made or designed, shall be changed; or if any such article or piece of plate as aforesaid shall at any time hereafter have any addition made thereto, although its character or denomination, use or purpose, shall not be changed by reason of any such addition, but so that the weight of such addition shall bear a greater proportion to the original weight of such article or piece of plate than one ounce to the pound troy, every such article or piece of plate so altered or added to shall be again brought to the Assay Office of some one of the said several Companies of Goldsmiths or Guardians, and shall be assayed and marked in like manner as a new article or piece of plate, and as if no part thereof had been before assayed, and notwithstanding any former assay thereof, or the marks of any such assay thereupon, and the Duty imposed by this Act shall be paid upon or in respect of the whole weight of such article, or piece of plate, and of every addition thereto (if any shall be made or intended) without any allowance for the Duty which may have been before paid upon or in respect of such plate, or any part thereof: Provided always, That if any such article or piece of plate shall have any such addition made thereto, but so that the weight of the addition thereto shall not bear a greater proportion to the original weight of such article or piece of plate than as aforesaid, and so that the character or denomination, use or purpose of such article or piece of plate, shall not be changed, it shall be lawful for the Company of Goldsmiths or Guardians at any such Assay Office to allow the addition only to such plate to be assayed and marked, and to receive the Duty on the weight of such addition only, provided that such article or piece of plate, previous to any such addition being made thereto, shall be brought to the Assay Office for their inspection, and the nature and extent of the intended addition thereto shall be fully explained to them, and they shall signify their assent to the making of such addition; and if any Person shall make or affix, or cause to be made or affixed to any article or piece of gold or silver plate which hath been or shall have been previously assayed and marked at any Assay Office, any addition of gold or silver, or of base metal resembling gold or silver, unless such article or piece of plate, with every addition made or intended to be made thereto, shall be brought to

Penalty for making additions to Plate without having them marked, 50*l.*

to the Assay Office of some one of the said several companies, and be assayed and marked, as directed or allowed by this Act; or if any Person shall knowingly sell, exchange or offer, or expose to or keep for sale or exchange any such article or piece of plate so altered or added to as aforesaid, the same not having been so assayed and marked as aforesaid, every Person so offending shall for every such article or piece of plate, forfeit the sum of *Fifty Pounds*, which may be sued for and recovered by any officer of the said several companies respectively in the manner hereinafter provided; and every such ware of gold or silver, wheresoever the same shall be found, shall and may be lawfully seized, and broken and defaced by the wardens, assayers or other officer or officers of any of the said several Companies of Goldmsiths or Guardians, and by them be sold and disposed of as hereinafter is directed.

210.
Recovery and application of certain Penalties by Officers of the several Companies of Goldsmiths and Guardians.

And be it Enacted, That in any case in which it is provided that any pecuniary penalty to be incurred under this Act may be sued for and recovered by any officer of the said several Companies of Goldsmiths or Guardians respectively, every such penalty shall and may be sued for and recovered, with full costs of suit in any of His Majesty's courts of record at Westminster, by action of debt, bill, plaint or information, in the name of any master, warden, assayer, clerk or other officer of any of the said several companies respectively, or by information in the name of any such officer before a Justice of the Peace in like manner as any penalty may be recovered before any such Justice by any officer of Stamp Duties; and every such penalty which shall be sued for and recovered in the name of any officer of the said companies respectively shall go and be paid wholly to the company to which such officer shall belong, to be applied by such company in defraying the expenses of their Assay Office, and of detecting and prosecuting offenders: Provided always, That nothing herein contained shall be construed to prevent the recovery of any such penalty for and on behalf of His Majesty in like manner as any other penalty incurred under this Act may be recovered, unless any officer of any of the said companies shall first inform or sue for the same.

211.
Companies marking Plate without receiving Duties, to be answerable to His Majesty for the amount thereof.

And be it Enacted, That in case any Company of Goldsmiths or Guardians hereinbefore mentioned or referred to, or any warden or assayer or other officer of any such company shall take in and receive any gold or silver plate which shall be brought to their respective Assay Offices to be assayed and marked as aforesaid, and shall mark the same, or permit or suffer the same to be marked with the mark by this Act directed to be used to denote the payment of the said Duties, or with any other mark required by law to be marked on gold or silver plate, without at the same time receiving the Duties payable

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able on such plate under this Act, every such company, and the wardens, assayers and other officers of every such company respectively shall be answerable and accountable to His Majesty for the said Duties, in like manner as if such Duties had actually been received by or on behalf of such company pursuant to the directions of this Act.

212.
When Plate found to be Standard, Certificate thereof to be written on the Note or Memorandum, and delivered to the Officer of Stamp Duties.

And be it Enacted, That when any gold or silver plate shall have been assayed and found to be of the proper standard by law required, the deputy touchwarden, or one of the wardens, or the assayer of any such company as aforesaid, shall certify in writing, signed with his name, upon the note or memorandum and the duplicate thereof brought with such plate, that such plate is of the proper standard; and every such note or memorandum or the duplicate thereof shall, before the marking of such plate, be delivered to some authorized officer of Stamp Duties, who shall attend and is hereby required to attend to see such plate marked, and all the several parcels of such plate shall be separately weighed in the presence of such authorized officer; and no gold or silver plate shall be marked with the said mark, denoting the payment of the Duty charged thereon, except such as shall be specified in such note or memorandum and duplicate, and the standard whereof shall be certified as aforesaid, and which shall be duly weighed and found to be of the weight set forth in such note or memorandum and duplicate; and the said companies respectively, and their respective wardens, assayers and clerks or accountants shall be answerable and accountable to His Majesty for all Duties which shall be payable or charged by law on all gold and silver plate which shall be specified in every such note or memorandum, or the duplicate thereof, and which shall be so as aforesaid certified to be of the proper standard: Provided always, That when any gold or silver plate, in respect of which the Duty by this Act charged shall have been paid, shall, in any of the Assay Offices of the respective companies aforesaid, be found to be of a quality below the respective standards fixed by law, and shall be cut, broken and defaced, or when any such plate shall be returned without being marked, and no intended fraud shall appear, then and in every such case the Duty which shall have been paid in respect thereof at the time of the delivery thereof to be assayed, shall be returned by the said companies, or their respective wardens or assayers, to the worker or maker, or other Person from whom the same was received, such worker or maker giving a receipt for the same, and which receipt shall not be liable to any Stamp Duty; and the said companies, or their respective wardens or assayers, shall make an entry in the proper books kept by them, of the species and weight of each parcel of plate so cut, broken and defaced, or returned respectively as afore-

Duty to be returned for all Plate defaced for being below the Standard, if no intended Fraud shall appear.

said, and of the names of the Persons to whom such plate shall belong, and of the amount of the Duty so returned: Provided always, That wherever any such plate shall be seized by any of the said respective companies or their respective officers as forfeited, by reason of any fraud on the part of the worker or maker thereof, the Duty thereon shall be paid to His Majesty as if such plate had been duly marked in the manner directed by this Act.

In cases of fraud, the Duty to be paid.

213.
Drawback allowed on exportation of Plate.

And be it Enacted, That there shall be paid and allowed (subject as hereinafter mentioned) to every Person who shall export, by way of merchandise or otherwise, from any part of the said United Kingdom to any foreign parts, any gold or silver plate, made or wrought in any part of the United Kingdom, on which the Duties by this Act or any former Act charged thereon shall have been paid within the period hereinafter limited, the respective sums of money, by way of drawback, in the said Schedule (A.) to this Act in that behalf mentioned; and all plate, in respect of which any such drawback shall be claimed, shall be brought to the Assay Office at which such plate shall have been assayed and marked; and there shall also be brought and delivered with such plate a note or memorandum in writing, together with a duplicate thereof, specifying the following particulars; (that is to say) the day of the month and year when such plate shall be brought, the place of abode, and the christian name and surname, or the style and firm of the Person or Persons sending the same, the several species in each parcel of such plate, and the number of pieces of each species, with the total weight thereof, the port or place in the United Kingdom from whence such plate is intended to be exported, the name of the ship or vessel, and of the master thereof, in which the same is intended to be exported, and the name of the country, and of the port or place therein to which the same is intended to be carried and conveyed; and if it shall appear that such plate has been marked with the annual variable letter used by the Company to which such Assay Office shall belong, denoting the year within which such plate shall be so brought for exportation, or denoting any year within the space of *Five Years* then preceding, and that such plate hath been duly assayed and marked at such Assay Office, and the Duties paid thereon accordingly, the said plate shall be weighed and marked by the deputy wardens or assayers of such company, in the presence of the proper authorized officer of Stamp Duties, with a mark to be provided by the Commissioners of Stamps and Taxes for that purpose, which shall be called the exportation mark; and such note or memorandum shall be filed in the said Assay Office, and the duplicate thereof shall be delivered to the said officer of Stamp Duties; and the deputy warden, and one of the assayers of the Companies of Goldsmiths in London and Dublin respectively, or one of the wardens and the

Mode of proceeding to obtain the same.

assayer of the said other companies respectively, shall sign a certificate, setting forth the several particulars required to be inserted in such note or memorandum, and that all the several articles of plate mentioned in such certificate have been duly marked as the law requires for exportation; and such certificate shall be countersigned by the proper officer of Stamp Duties in whose presence such plate shall have been weighed and marked for exportation; and such certificate shall be dated on the day on which the same shall be given, and shall be delivered, together with the plate to which the same shall relate, to the Person who sent or brought such plate to be marked as aforesaid; and such Certificate shall protect such plate from seizure, previous to the shipping thereof for exportation, for the space of *Ten Days* from the date thereof, and no longer; and such deputy warden or warden and assayer shall enter or cause to be entered in a book or books to be kept for that purpose all the several particulars contained in such Certificate; and upon the production of such Certificate and the plate therein mentioned, at any time within *Ten Days* next after the date of such Certificate, to the customer or collector of Customs at the port mentioned therein, as the port from which such plate is intended to be exported, such customer or collector shall, without fee or reward, give to the exporter of such plate a debenture, specifying the description, species and number of the several articles of plate, and the correct weight thereof as set forth in such Certificate; and upon the actual shipping of such plate for exportation, the searcher at such port shall certify the same upon the said debenture, and the wardens, assayers or other officers at the Assay Office, where such Certificate as aforesaid shall have been given, upon the production of such debenture duly certified, and if the same shall appear to agree as to the description and quantities of plate therein contained, with the Certificate so given as aforesaid, shall pay the said drawback or allowance out of the monies collected or received by such company, or their officers respectively, on account of the Duties on gold and silver plate; and if they shall not have in their hands sufficient monies, on account of the said Duties, to pay the amount of such drawback or allowance, then the clerk or accountant, or one of the wardens of such company, shall certify the same on the back of such debenture, and the amount thereof shall be paid by the Receiver General of Stamps and Taxes in England or by the proper officer in Ireland, or by the distributor of Stamps in England and Scotland respectively, in whose district such Assay Office shall be situate, as the case may be.

214. The Duty on Plate reimported to be paid at the Assay Office, and such Plate to be marked to denote such payment.

And be it Enacted, That upon the importation into any part of the said United Kingdom of any gold or silver plate having thereon the said exportation mark, such plate shall be taken into the possession of the Collector of His Majesty's Customs at the port where the same shall be imported, who shall give to the Person importing such plate a certificate, specifying the true description of the several articles of plate, and the total weight thereof, the name of the port at which, and the name of the ship or vessel, and of the master thereof, in or by which the same shall have been imported, and the time of the arrival of such ship; and such certificate shall be produced at the Assay Office nearest to the said port; and the Duty payable by this Act on the plate so imported, shall be paid to the clerk or accountant or other officer authorized to receive the same at such Assay Office, who shall forthwith enter all the particulars of such certificate, and the Duty received by him on the plate therein mentioned in the books of the Company at such Assay Office, and shall also endorse upon such certificate a receipt for the Duty so paid, which receipt shall not be liable to any Stamp Duty; and upon the production and delivery of such certificate, with such receipt as aforesaid endorsed thereon, to the said Collector of Customs, he shall deliver up such plate to the owner or importer thereof, together with a permit, specifying the particulars of such plate, and the weight thereof, and authorizing the removal of such plate to the said Assay Office within a certain time to be therein specified, and not exceeding in any case *Ten Days* during which time such permit shall protect the said plate from seizure, and the said Collector of Customs shall forthwith transmit the said original certificate to the wardens, deputy warden or assayer at the said Assay Office, and after the receipt thereof and on the plate therein mentioned being produced at the said Assay Office, the said wardens or the deputy warden and assayer, in the presence of the proper authorized officer of Stamp Duties shall weigh the said plate, and if the weight and the description thereof shall correspond with the particulars specified in such certificate, such plate shall be marked by the proper officer at such Assay Office, and in the presence of the said Officer of Stamp Duties, with a certain other mark, to be provided by the Commissioners of Stamps and Taxes, which shall be called the Importation Mark.

215. Officers fraudulently marking Plate with the Exportation or Importation Mark, or giving false Certificates, forfeit 100 *l.* and their office.

And be it Enacted, That if any warden or deputy warden or assayer, or any other officer of any of the said Companies respectively, or any officer of Stamp Duties shall knowingly and wilfully mark, or cause or permit or suffer to be marked with the exportation mark required by this Act, any gold or silver plate which shall not have been previously marked with all the other marks by law required to be marked on such plate, or any plate which shall have been in use or wear, or any plate upon which the annual variable letter shall be one which shall not have been used within the space of *Five Years* previous to the marking thereof with such exportation mark; or if any such warden, deputy warden, assayer or other officer as aforesaid, shall knowingly and wilfully mark, or cause or permit or suffer to be marked with the said importation mark, any gold or silver plate upon or in respect of which the Duty charged upon the importation thereof by this Act shall not have been previously duly paid in the manner by this Act directed; or if any such warden, deputy warden, assayer or other officer as aforesaid, or any officer of Customs shall knowingly and wilfully falsely certify any of the matters hereby required to be certified to entitle the exporter of any gold or silver plate to the said drawback or allowance, or with intent to enable the importer of any gold or silver plate to evade the Duty by this Act charged on the importation thereof; every such Person so offending shall for every such offence forfeit and pay the sum of *One hundred Pounds*, and upon conviction thereof shall be dismissed from his office, and be for ever incapable of holding the same or any similar office.

216.
Penalty for selling, &c. Plate marked with the Exportation Mark, and not marked with the Importation Mark 50*l.*
Such Plate not being protected by Certificate, &c. to be forfeited.

And be it Enacted, That any Person who shall sell or exchange or expose or keep for sale in any part of the United Kingdom, any gold or silver plate having thereon the said mark called the Exportation Mark, and not having thereon the said mark called the Importation Mark, shall forfeit and pay for every such offence the sum of *Fifty Pounds*; and if any gold or silver plate having thereon the said mark called the Exportation Mark, and not having thereon the said mark called the Importation Mark, shall be found in any part of the United Kingdom, not being then under the protection of any certificate or permit given in pursuance of the directions contained in this Act, and not being on board the proper ship or vessel for the exportation thereof in pursuance of any such certificate as aforesaid, such plate shall be forfeited, and shall and may be seized by any officer of Stamp Duties or of Customs or Excise, or by any officer of any of the said respective Companies of Goldsmiths or Guardians.

217.
Dies to be locked up in a Box with three different Locks.

And be it Enacted, That the several dies or instruments for impressing the mark by this Act directed to be used by the said several Companies for denoting the payment of the Duties hereby charged on gold and silver plate, and the dies or instruments for impressing the said exportation mark, and the said importation mark respectively shall be locked up in a box with three different locks, and the respective keys thereof shall be kept by the several Persons following; (that is to say) one of such keys by some Person duly authorized by the Commissioners of Stamps and Taxes in that behalf, and the others respectively by the deputy warden and one of the assayers for the time being of the Company of Goldsmiths in London and Dublin respectively, and by one of the wardens and the assayer for the time being of each of the other Companies respectively; and the said respective dies or instruments shall not be at any time taken out of such box, except in the presence of the said several Persons by whom the said keys shall be kept respectively, and for the purpose of marking gold or silver plate in pursuance of the directions contained in this Act, or for the purpose of returning the same to the Commissioners of Stamps and Taxes or to some Person duly authorized by them to receive the same; and no such gold or silver plate shall be marked with any of the said marks, except in the presence of some Person appointed by the said Commissioners to attend the marking of such plate; and the said several dies or instruments shall immediately after the same shall have been used respectively pursuant to this Act, be replaced in the said box in the presence of the several persons by whom the keys thereof are hereinbefore directed to be kept, and shall be again locked up in manner aforesaid.

218.
Receiver of the Duties at the Assay Office to pay the same to the Clerk or Accountant.

And be it Enacted, That the Person who shall at any of the said Assay Offices at any time receive any of the said Duties by this Act imposed on gold or silver plate, shall daily pay over the same to the clerk or accountant of the company to which he shall belong, or if there shall be no clerk or accountant, then to the wardens thereof or one of them; and such clerk, accountant or wardens shall respectively enter and keep a true and faithful account in writing, in a book or books to be kept for that particular purpose, of the Duties by this Act charged and made payable upon and in respect of all gold and silver plate which shall be brought to such Assay Office to be marked, and of the allowances made to the maker or worker of any such plate, and of all such Duties or sums of money as shall be returned or allowed or paid either as drawback or otherwise, under any of the provisions in this Act contained; and if any such clerk or accountant or warden respectively shall refuse or neglect to keep such account, or to make any entry therein, as by this Act is required, or shall make any false or fictitious entry therein, with intent to defraud His Majesty, every Person so offending shall for every such offence forfeit the sum of *One hundred Pounds*; and it shall be lawful for any authorized Officer of Stamp Duties at all reasonable times to inspect all or any of the books of the said several Companies, and all accounts required by this Act or by any other Act or Acts of Parliament relating to the assaying and marking of gold or silver plate respectively to be kept; and also to make copies thereof, and to take extracts therefrom, when and as often as he shall think proper; and if any Person shall at any time refuse to permit such inspection, or such copies or extracts to be made, or shall obstruct or hinder any such authorized officer as aforesaid in making such inspection, copies or extracts, every Person so offending shall for every such offence forfeit the sum of *Fifty Pounds*.

Inspection of Books by Officers of Stamp Duties.

433

219.
Clerks, &c. of Goldsmiths Company to deliver Accounts and pay Duties.

And be it Enacted, That there shall be delivered by the clerk or accountant, or where there shall be no clerk or accountant then by the wardens of the said several Companies respectively or one of them, on the *First Monday* of the calendar month next after the commencement of this Act, or within *Three Days* next following, and so afterwards on the *First Monday* of every succeeding calendar month, or within *Three Days* next following, the account hereinafter mentioned, with the affidavit required by this Act to be annexed thereto, to the respective Persons following; (that is to say) by the clerk or accountant of the Company of Goldsmiths in London, to the Commissioners of Stamps and Taxes at their Head Office; by the clerk or accountant or wardens of the Company of Goldsmiths in Dublin, to the Comptroller of His Majesty's Stamp Duties in Ireland; and by the clerk or accountant or wardens of the said other Companies respectively, to the Head Distributor of Stamps in and for the district in which such Companies are or shall be respectively established, or in any of such cases to the Person duly authorized by the said Commissioners of Stamps and Taxes to receive the same, a full true and faithful account of all gold and silver plate brought to the Assay Offices of the said Companies respectively, upon or in respect of which the Duties are by this Act charged and made payable, up to and including the *Friday* next preceding such *First Monday*, and of the Duties so charged and made payable thereon, and of all allowances made to the worker or maker of any such plate, and of all Duties or sums of money returned or allowed, or paid either as drawback or otherwise during the same period, under or by virtue of the several directions or authorities in that behalf contained in this Act; and at the same time the said several Persons delivering such accounts as aforesaid shall pay all such Duties so charged and made payable on such plate (after deducting the said allowances and duties so returned or allowed as aforesaid, and also the allowances to such clerk, accountant or warden payable under this Act) and which shall appear to be due upon such accounts respectively, or by the notes or memoranda aforesaid, or the duplicates thereof, to the several Persons and in the manner hereinafter directed; (that is to say) the clerk or accountant of the said Company of Goldsmiths in London shall pay the said Duties to the Receiver General of Stamps and Taxes at the Head Office for Stamps in Westminster; and the clerk or accountant of the said Company of Goldsmiths in Dublin shall pay the said Duties to the proper authorized Officer at the Head Office for Stamps in Dublin; and the clerk or accountant or wardens, as the case may be, of the said several other Companies respectively, shall pay the said Duties to the respective Persons to whom the said accounts shall be delivered in pursuance of this Act, and for every default in so delivering any such account, with the affidavit required by this Act to be annexed thereto, by the clerk or accountant of the said Company of Goldsmiths in London, the wardens of the said company shall forfeit the sum of *Five hundred Pounds*, and for every default in so delivering such account, with such affidavit as aforesaid annexed thereto, by the clerk or accountant or wardens of the said several other Companies respectively, the wardens of such respective Companies shall forfeit the sum of *Fifty Pounds*; and for every default in payment of the monies due on such account by any of the said parties respectively, the wardens of the said respective Companies shall forfeit *Double* the amount of the said monies so due and payable at the time of such default, to be recovered as a debt due to His Majesty; and there shall be annexed to and delivered with every such account so to be delivered as aforesaid, an affidavit, to be made by the clerk or accountant of the Company of Goldsmiths in London before one of the Commissioners of Stamps and Taxes, and by the clerk or accountant or one of the wardens of the said other Companies respectively before the Head Distributor of Stamps or other Person to whom such account shall be delivered, (and which affidavit the said Commissioners and Distributor and other Person are hereby respectively authorized and empowered to administer) setting forth that the Person or Persons rendering such account has or have examined and checked such account with the books of such company and with the account by this Act directed to be kept by such company, and that to the best of his or their knowledge, information and belief, the same account doth contain and is a true and faithful account of the several matters and things required by this Act; and that to the best of his or their knowledge, information and belief, the books of such company do contain true and faithful entries of all the gold and silver plate upon or in respect of which any Duties or allowances or drawback shall have been received or paid by such company, or by the wardens, assayers or other officers thereof, during the period for which such account is made up, and of the Duties, allowances and drawback by this Act respectively granted thereon.

Accounts to be verified by Affidavit.

220.
Traders in Gold and Silver Plate to be licensed.

And be it Enacted, That it shall not be lawful for any Person to trade or deal in gold or silver plate without having a licence in force so to do granted under the authority of this Act; and every Person who at any auction or public sale, or by commission or otherwise, shall sell or expose or keep for sale, or who shall exchange any gold or silver plate, or any goods or wares containing or having therein or thereon, or attached thereto any gold or silver of the respective weights hereinafter mentioned; and every refiner of gold or silver, and every Person professing to use, exercise or practise the trade or business of a refiner of gold or silver, and every pawnbroker or other Person who shall take in or deliver out any pawn or pledge of gold or silver plate, or of any such goods or wares as aforesaid, shall respectively be deemed, for the purposes of this Act, to be a Person trading and dealing in gold and silver plate, and shall be required to take out and have a licence under this Act accordingly: Provided always, That nothing in this Act contained shall extend to require any Person (not being a refiner of gold or silver) to take out and have any such licence as aforesaid for the purpose of authorizing such Person to trade or deal in any articles of gold plate not exceeding in weight respectively two pennyweights, or of silver plate not exceeding in weight respectively five pennyweights, or any goods or wares containing or having therein or thereon or attached thereto, any quantity of gold or silver not exceeding such weights respectively in one distinct ware or piece of goods: And provided also, That it shall not be necessary for Persons in partnership and carrying on their trade or business of dealers in gold or silver plate, or of refiners of gold or silver, in one house, shop or place only, or for any Persons in partnership selling plate by auction only, to take out or have at any one time more than one such licence, provided that the names of all such Persons in partnership be inserted therein; and that no licence for trading or dealing in, selling or exposing or keeping for sale gold and silver plate, shall authorize any Person to trade or deal in or to sell or expose or keep for sale such plate in more than one house, shop or place at any one time, nor in any house, shop or place other than is mentioned in such licence, except in booths or stalls at fairs and markets, and except also in the case of sales by public auction.

Persons in Partnership not required to take out more than one License in one year; and no person to deal in Plate in more than one house under one License.

221.

Commissioners to grant Licenses to Dealers in Gold and Silver Plate.

And be it Enacted, That the Commissioners of Stamps and Taxes or any *Two* or more of them, or any Person duly authorized by the said Commissioners in that behalf, are hereby respectively empowered and directed to grant, under their or his hands or hand, to every Person who shall apply for the same, a licence to trade or deal in gold and silver plate, on payment of the Duty by this Act charged on such licence; and in every such licence there shall be specified the several particulars following; (that is to say) the christian name and surname, and place of abode of the Person, and of every Person in partnership, to whom the same shall be granted, the trade or business of such Person, whether dealer, refiner, auctioneer or pawnbroker, the name of the town or place, and the particular description of the situation of the house, shop or place in which such Person shall be thereby authorized to trade or deal in gold and silver plate; or in the case of an auctioneer, the christian name and surname, and place of abode of the Person to whom such licence shall be granted under this Act, and that such Person (provided he be duly licensed as an auctioneer by or under the authority of the Commissioners of Excise) is thereby authorized to sell gold

Penalty for dealing in Plate without a License 20 *l.*

and silver plate by auction only; and every such licence which shall be granted between the *Thirty-first* day of *July* and the *First* day of *September* in any year, shall be dated on the *First* day of *August* in such year, and every such licence which shall be granted at any other time, shall be dated on the day on which the same shall be granted; and every such licence shall have effect and continue in force from the day of the date thereof until the *Thirty-first* day of *July* then next following, both days inclusive, and no longer; and if any Person in any part of the United Kingdom shall trade or deal in any gold or silver plate, or any goods or wares containing or having therein or thereon or attached thereto any gold or silver without having a licence in force so to do granted under the authority of this Act, every Person so offending shall for every such offence forfeit the sum of *Twenty Pounds.*

222.
What shall be deemed Plate requiring a License to deal therein.

What shall be deemed exposing or keeping for Sale within the meaning of this Act.

Exception of Gold and Silver Lace, Wire, Thread and Fringe.

AND for obviating disputes as to what shall be deemed to be gold and silver plate requiring a licence under this Act, to deal therein and as to what shall be deemed to be exposing or keeping for sale within the meaning of this Act; BE it Enacted, That all goods and wares in which any gold or silver is or shall be manufactured, or which shall be sold or offered for sale, or exchanged or taken in pawn or delivered out as and for gold or silver respectively, shall, so far as regards the licence by this Act required to be obtained by every Person trading or dealing in, selling or exposing or keeping for sale gold or silver plate, be deemed and taken to be gold or silver plate respectively within the intent and meaning of this Act; that all gold and silver plate, and all wares and manufactures of any metal containing any quantity of gold or silver, which shall be actually offered for sale by any Person whatever, shall be deemed to be exposed for sale within the meaning of this Act; and that all gold and silver plate, and all such wares and manufactures as aforesaid, which shall be seen or found in the shop, warehouse, dwelling-house or other place, of or belonging to any Person who shall trade or deal in, work or make any gold or silver plate, or any such wares or manufactures as aforesaid, or which shall be otherwise found in the possession of any such trader, dealer, worker or maker as aforesaid, shall be deemed to be kept and exposed for sale within the meaning of this Act, unless such trader, dealer, worker or maker shall prove that such gold or silver plate, or such wares or manufactures, was or were in his possession without his knowledge, or for some lawful purpose other than the sale thereof: Provided always, That gold or silver lace, or gold or silver wire, thread or fringe, shall not be deemed gold or silver plate within the meaning of this Act; and that it shall not be necessary for any Person trading or dealing in any such lace, wire, thread or fringe as aforesaid, to take out any licence for that purpose under this Act.

And

223. Proprietors and Venders of Medicines in Great Britain liable to Stamp Duties, shall take out annual Licenses.

And be it Enacted, That every Person who is or shall be the owner, proprietor, maker or compounder of any medicine, or composition whatever, in respect of which any Stamp Duty is or shall be payable in Great Britain, and also every Person who shall utter, vend or expose, or keep for sale, in any part of Great Britain, any such medicine or composition as aforesaid, shall annually take out a license for that purpose in the manner directed by this Act, which license shall be granted by and under the hands of any *Two* of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized by the said Commissioners in that behalf; and in every such licence there shall be truly specified the following particulars; (that is to say) the proper christain name and surname and place of abode of the Person to whom the same shall be granted, and the house, shop or premises in or upon which he shall, by such licence, be authorized to make, prepare, compound, utter, vend, expose or keep for sale any such medicines or compositions as aforesaid, or in default thereof every such licence shall be void; and for every such house, shop or place a separate and distinct licence shall be taken out; and every such licence which shall be taken out between the *Thirty-first* day of *August* and the *First* day of *October* in any year, shall bear date on the *First* day of *September* in such year; and every such licence which shall be taken out at any other time shall bear date on the day on which the same shall be granted; and every such licence respectively shall have effect, and shall continue in force from the day of the date thereof, until the *Thirty-first* day of *August* next after the day of the date thereof, both inclusive, and no longer; and if any Person in any part of Great Britain, shall, in any manner take or receive any profit, advantage or emolument, as the owner or proprietor of, or shall make or compound, or shall utter, vend or expose, or keep for sale, any medicine or composition, in respect of which any Stamp Duty shall be payable, without having taken out and having in force a proper licence for that purpose under the authority of this Act, or if any Person in any part of Great Britain shall make, prepare, compound, utter, vend, expose or keep for sale any such medicine or composition in or at any house, shop or premises not truly specified in or upon any such licence authorizing him in that behalf, every Person so offending shall forfeit the sum of *Ten Pounds*.

Penalty on unlicensed Persons selling Medicines liable to Stamp Duty, 10 *l.*

224. Compounders and Venders of Medicines liable to Stamp Duty, to apply to the Commissioners for stamped Labels.

And be it Enacted, That every Person making, compounding, preparing, uttering, vending or exposing, or keeping for sale in Great Britain, any medicine or composition in respect of which any Stamp Duty shall be payable, shall from time to time apply to the Commissioners of Stamps and Taxes, or to the proper Officers of Stamp Duties, for stamped paper labels to be affixed to the packets or other inclosures containing any such medicine or composition as aforesaid; and every such Person, at the time of making such application, shall deliver or cause to be delivered to the said Commissioners or Officers to whom such application shall be made, a note in writing, containing his christain name and surname and place of abode; and every such note in writing shall be filed by the said Commissioners or Officers to whom the same shall be delivered; and the said Commissioners shall print or impress or cause to be printed or impressed on the said paper labels, a Stamp to denote the Duties by this Act made payable, and the rate thereof; and the said Commissioners shall also from time to time, as occasion shall require, deliver or cause to be delivered to every licenced proprietor, maker, compounder or vender of any such medicine or composition, sufficient labels for the purpose aforesaid, on payment of the respective sums due for the Duties thereon; and every packet, box, bottle, pot, phial or other inclosure, containing any such medicine or composition as aforesaid, when and as soon as the same shall be made ready for sale, and before the same shall be uttered, vended or exposed for sale at any place in Great Britain by any Person, either wholesale or retail, shall have well and sufficiently pasted, stuck, fastened or affixed thereto such stamped label as aforesaid so and in such manner as that such packet or other inclosure cannot be opened, nor the contents poured out or taken therefrom, without tearing such stamped label, so as to prevent its being made use of again; and if any Person shall utter or vend, or expose or keep for sale, or shall export or enter, or offer to enter for exportation, or shall cause to be exported or to be entered for exportation; or if any Person shall buy or receive for the purpose of selling by retail, either on his own account or behalf, or on the account or behalf of any other Person, any such medicine or composition as aforesaid, contained in any packet or other inclosure which shall not have a proper label duly stamped for denoting the full and proper Duty charged on such packet or other inclosure, with its contents, properly and sufficiently pasted, stuck, fastened or affixed thereto, in the manner directed by this Act; every Person so offending shall forfeit for every such packet or other inclosure containing such medicine or composition as aforesaid, not having thereon such stamped label properly affixed as aforesaid, the sum of *Ten Pounds*; and if any Person shall fraudulently cut, tear or take off, or shall cause or procure to be cut, torn or taken off any such stamped label as aforesaid, from any packet or other inclosure, with intent or in order to paste, stick, fasten or affix the same, or that the same may be pasted, stuck, fastened or affixed to any other packet or inclosure; or if any Person shall fraudulently paste, stick, fasten or affix to any packet or other inclosure any such stamped label as aforesaid which shall have been previously pasted, stuck, fastened or affixed to any other packet or inclosure; or if any Person shall knowingly utter, vend or expose or keep for sale, or shall export or enter or offer to enter for exportation, any packet or other inclosure having pasted, stuck, fastened or affixed thereto any such stamped label as aforesaid which shall have been

Commissioners to supply stamped Labels, to denote the payment of the Stamp Duty on Medicines.

Penalty for vending, &c. Medicines without a stamped Label properly affixed thereto, 10*l.*

Penalty on persons fraudulently taking off Stamped Labels, with intent to use the same, or using such Labels a second time, or exposing to sale Packets, &c. with such Labels affixed thereto, 20*l.*

been cut, torn or taken off from any other packet or inclosure; or if any Person shall sell or buy, or shall knowingly have in his possession any such stamped label as aforesaid which shall have been so fraudulently cut, torn or taken off from any packet or other inclosure; every Person so offending shall forfeit for every such stamped label the sum *Twenty Pounds.*

225.
Labels defaced in affixing them on the articles, may be returned to the Commissioners, who shall deliver others of the like value.

And be it Enacted, That in case any such stamped labels as aforesaid shall be inadvertently damaged, defaced or spoiled in affixing the same upon such packets or other inclosures, or otherwise, so as to be rendered unfit for use, it shall be lawful for the proprietors of such labels to bring such labels, together with the packets or other inclosures to which the same shall be affixed, to the Commissioners of Stamps and Taxes, or to the proper Officer appointed by them for that purpose, who are hereby respectively authorized and directed to examine into all the circumstances relating to the damaging, defacing or spoiling of of such labels; and on oath thereof made by such licensed Person to the satisfaction of the said Commissioners or Officer that such labels so defaced, or spoiled, or rendered unfit for use, have not been used for any other purpose or in any other manner whatsoever, and that none of them have been fraudulently rebought or returned after the same have been sold or disposed of, and that no money or other consideration hath been paid or given for the same, save and except the money first paid for such labels at the Stamp Office or other place appointed by the said Commissioners or Officer for the distribution thereof, then and in such case it shall be lawful for the said Commissioners and they are respectively hereby required, after destroying such defaced labels, to deliver so such licensed Person other stamped labels of the same denomination or value, instead of the labels so damaged, defaced or spoiled or rendered unfit for use as aforesaid, without demanding or taking directly or indirectly for the same any sum of money or other consideration whatsoever.

226.
Penalty on Persons receiving from Proprietors Medicines subject to Duty without stamped Labels, and not returning them, or informing the Commissioners.

And be it Enacted, That every Person who shall receive from any proprietor or compounder, or original or first vender, or any Agent or Person employed by any such proprietor or compounder, or original or first vender, any medicine or composition whatever in respect of which any Stamp Duty shall be payable, for the purpose of selling the same again, without the label denoting the proper Duty chargeable by law thereon being first duly affixed on or to every packet or other inclosure containing the same, in the manner directed by this Act, shall, within *Ten Days* thereafter, either return the same to the Person from whom such medicine or composition was received, or shall within that space of time give information thereof to the Commissioners of Stamps and Taxes, at their Head Office in Westminster or Edinburgh, and shall deposit such medicine or composition with the said Commissioners or with the Distributor of Stamps for the district in which he shall reside; and every Person who shall neglect or omit to return such medicine or composition, or otherwise to give such information as aforesaid, shall forfeit for every such offence the sum of *Twenty Pounds.*

Penalty of 20*l.*

227.

Packages, &c. containing Twelve or more Inclosures of Medicines liable to Stamp Duty, to be marked "Medicines," before sent by original Vender for retail Sale or Exportation.

And be it Enacted, That upon the outside of every package, parcel, box or trunk, in which shall be contained one dozen or more of packets or other inclosures containing any medicine or composition in respect of which any Stamp Duty shall be payable, sent by any proprietor, compounder or original vender thereof, or any Agent or Person employed by him, to any retail vender, by any public conveyance, or which shall be intended to be exported, the word "Medicines" shall be written or marked, together with the name of such proprietor, compounder or original vender, and also the name of the Person sending or exporting the same, if such Person shall not be the proprietor, compounder or original vender; and it shall be lawful for any Officer of Customs or Excise, or for any Officer of Stamp Duties, to open such package, parcel, box or trunk, and to examine whether the proper labels be duly affixed to the articles therein contained, and in case such labels be not affixed thereto in the manner directed by this Act, it shall be lawful for such Officer or Person to seize such articles, and to send or deliver the same to the Commissioners of Stamps and Taxes, who are hereby authorized to reward the Officer or Person making any such seizure in such manner as to them shall seem fit.

Officers of Customs, Excise or Stamps may open suspected Parcels, and seize unstamped Medicines.

228.

Appraisers in Great Britain shall take out Licenses annually.

And be it Enacted, That every Person who shall exercise the calling or occupation of an appraiser, or in any manner act as an appraiser in Great Britain, shall annually take out a licence for that purpose, in the manner directed by this Act, which licence shall be granted by and under the hands of any *Two* of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized by the said Commissioners in that behalf; and in every such licence there shall be truly specified the proper christian name and surname and place of abode of the Person to whom the same shall be granted, or in default thereof such licence shall be void; and every such licence which shall be taken out between the *Fifth* day of *July* and the *Fifth* day of *August* in any year shall bear date on the *Sixth* day of *July*, and every such licence which shall be taken out at any other time, shall bear date on the day on which the same shall be issued; and every such licence respectively shall have effect and continue in force from the day of the date thereof until the *Fifth* day of *July* then next ensuing, both inclusive, and no longer: Provided always, That any Person who shall be duly licensed according to law to act as an auctioneer, shall and may act as an appraiser without taking out any licence under the provisions of this Act, any thing herein contained to the contrary notwithstanding.

Commencement and termination of Licenses.

Proviso for licensed Auctioneers.

229.
Who shall be deemed Appraisers.

Penalty on acting if unlicensed, 50*l.*

And be it Enacted, That every Person who for or in expectation of any hire, gain, fee, reward, or valuable consideration shall value, estimate or appraise any estate or effects, real or personal, heritable or moveable, or any interest therein, or the annual value thereof, or the amount of any dilapidations, or any repairs required, or the materials or labour used or to be used in any building, or any artificer's work whatsoever, shall be deemed and taken to be and to act as an appraiser within the intent and meaning of this Act; and every Person who shall so be and act as an appraiser, without being duly licensed as an appraiser under the provisions of this Act, shall for every such offence forfeit the sum of *Fifty Pounds.*

230.
Appraiser shall write and deliver a stamped Valuation within Fourteen Days under a Penalty of 50 *l.* for neglect.

Appraisement not so made, not to be received or paid for, under a Penalty of 20 *l.*

Stamp on an Appraisement to be placed on the sheet containing the Total.

And be it Enacted, That every appraiser shall write or set down, in words or figures, every valuation or appraisement made by him, or by any Person for him, and the full amount thereof, and shall, within *Fourteen Days* next after the making thereof, deliver the same to his employer, so written or set down upon paper duly stamped according to law, upon pain of forfeiting for any neglect therein, or for delivering any valuation or appraisement, or the amount of any valuation or appraisement, on paper not duly stamped as aforesaid, the sum of *Fifty Pounds*; and no Person who shall employ any appraiser to make any such appraisement or valuation as aforesaid, shall accept or take any such appraisement or valuation, or shall pay or make any remuneration or compensation for the making of any such appraisement or valuation, or shall pay the amount of such appraisement or valuation as aforesaid to any Person, unless such appraisement or valuation shall be written or set down in words or figures on paper duly stamped, upon pain of forfeiting for every such offence the sum of *Twenty Pounds*; and if any such valuation or appraisement shall be written or set down upon more than one sheet or piece of paper the Stamp denoting the Duty by this Act charged on such valuation or appraisement shall be and appear upon the sheet or piece of paper upon which the total or aggregate amount or value of such valuation or appraisement shall be written or set down, or, in default thereof, such valuation or appraisement shall be deemed to be written on paper not duly stamped within the meaning of this Act.

231.
Who shall be deemed Pawnbrokers.

And be it Enacted, That every Person who shall receive or take by way of pawn, pledge or exchange, in Great Britain, any goods or chattels for securing the repayment of any money lent thereon, shall be deemed a Pawnbroker within the intent and meaning of this Act: Provided always, That nothing in this Act contained shall extend or be construed to extend to any Person who shall lend money upon pawn or pledge at or under the rate of *Five Pounds* per centum per annum interest, without taking any further or greater profit for the loan or forbearance of such money lent, on any pretence whatever; and every

Pawnbrokers in Great Britain to take out Licenses annually.

Commencement and termination of such Licenses.

Proviso for Pawnbrokers in partnership.

Pawnbrokers to take out a separate License for every Shop.

Penalty on Pawnbrokers not duly licensed, 50*l.*

pawnbroker in Great Britain shall annually take out a licence in the manner directed by this Act, which licence shall be granted by and under the hands of any *Two* of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized in that behalf, and in every such licence there shall be truly specified the following particulars; (that is to say) the proper christian name and surname and place of abode of the Person to whom the same shall be granted, and the house, shop or place in or at which such Person shall be thereby authorized to receive or take by way of pawn, pledge or exchange, any goods or chattels for securing the repayment of money lent thereon, or in default thereof every such licence shall be void; and every such licence which shall be taken out between the *Thirty-first* day of *July* and the *First* day of *September* in any year, shall bear date on the *First* day of *August*, and every such licence which shall be taken out at any other time shall bear date on the day on which the same shall be issued; and every such licence respectively shall have effect and continue in force from the day of the date thereof until the *Thirty-first* day of *July* then next ensuing, both inclusive, and no longer: Provided always, That it shall not be necessary for Persons carrying on the trade or business of pawnbrokers in co-partnership in one house, shop or tenement only, to take out more than one licence in any one year for carrying on such trade or business: And provided also, That no pawnbroker or pawnbrokers shall by virtue of one licence keep more than one house, shop or other place, for taking in goods or chattels to pawn; but for every house, shop or other place which any Person or Persons shall keep for the purpose aforesaid, a separate and distinct licence, chargeable with the Duty by this Act imposed thereon, shall be taken out; and every pawnbroker who shall receive or take, by way of pawn, pledge or exchange, in Great Britain, any goods or chattels for securing the repayment of any money lent thereon, or who shall deliver out of pawn any such goods or chattels which shall have been so received or taken as aforesaid, without being duly licensed as a pawnbroker under the provisions of this Act at the time of such receiving or taking or delivering out as aforesaid; and every pawnbroker who shall receive or take by way of pawn, pledge or exchange, any goods or chattels for the purpose aforesaid, or who shall deliver out of pawn any such goods or chattels, in or at any house, shop or place, not truly specified in or upon any such licence authorizing him in that behalf, shall for every such offence forfeit the sum of *Fifty Pounds.*

232.
If Persons licensed to deal in Plate, or to vend Medicines or Compositions, or to exercise the business of a Pawnbroker, remove or

And be it Enacted, That if any Person who shall have obtained any license under this Act to trade or deal in gold or silver plate, or to compound or vend any medicine or composition liable to Stamp Duty, or to use or exercise the trade or business of a pawnbroker, shall, during the term for which such license was granted, cease to use, exercise or carry on any such trade or business as aforesaid in the house, shop or place wherein such license shall authorize such Person so to do, and shall be desirous of carrying on the same trade or business in any other house, shop or place during the remainder of such term; or if the wife or child, or executors or administrators, assignee or assignees of any Person having such license, who shall die or become bankrupt or insolvent, shall be desirous of continuing the same trade or business in the house, shop or place wherein any such license shall authorize the Person named therein to carry on the same during the remainder of the term therein mentioned, it shall be lawful for every such Person respectively, in any of the cases aforesaid, so to carry on, use and exercise such trade or business, without obtaining a fresh license for that purpose, for the remainder of such term; provided that every such Person shall first obtain permission so to do, under the hand of any one of the Commissioners of Stamps and Taxes, or under the hand of some Person duly authorized to grant any such licenses, which permission the said Commissioners and such other Person are hereby respectively authorized and required to grant; and such permission shall be indorsed on the said license, and shall specify the christian name and surname of the Person to whom such permission shall be granted, and the house, shop or place at which such trade or business shall be intended to be carried on: Provided always, That nothing herein contained shall extend to empower or allow the said Commissioners, or any other Person, to permit, by any indorsement upon any license, any Person to sell any gold or silver plate by auction.

assign their business, or die or become bankrupt, the business may be continued during the remainder of the term by Indorsement on their Licenses.

233.
Existing Certificates and Licenses to continue in force.

And be it Enacted, That nothing in this Act contained shall be deemed or construed to revoke or annul any certificate or license which before the *commencement of this Act* shall have been granted to any Person to practise any profession or to use or exercise any trade, business, occupation or calling, but that every such certificate and license respectively which shall be unexpired and in force at the time of the *commencement of this Act*, shall remain and continue in full force and operation until the expiration thereof by effluxion of time, any thing in this Act contained to the contrary notwithstanding; and every Person to whom any such certificate or license shall have been granted, shall, until the expiration thereof in manner aforesaid, be deemed to be duly authorized to practise any such profession or licensed to use, exercise and carry on any such trade, business, occupation or calling, and shall accordingly be subject to all the provisions, regulations and penalties made or imposed by this Act, in like manner as if such certificate or license had been granted under the authority of this Act.

234.
Forging, &c. any Die for stamping Vellum, Parchment or Paper.

And be it Enacted, That if any Person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any die, plate or other instrument, or any part of any die, plate or other instrument, which at any time whatever hath been or shall or may be provided, made or used in the United Kingdom, or in Great Britain or Ireland respectively, by or under the direction of the Commissioners of Stamps, or the Commissioners of Stamps and Taxes, or by or under the direction of any other Person or Persons legally authorized in that behalf, for the purpose of expressing or denoting any Stamp Duty whatever; or if any Person shall forge, counterfeit or imitate, or cause or procure to be forged, counterfeited or imitated, the stamp, mark or impression, or any part of the stamp, mark or impression of any such die, plate or other instrument which hath been or shall or may be so provided, made or used as aforesaid, upon any vellum, parchment or paper, or any other substance or material whatever; or if any Person shall knowingly and without lawful excise (the proof whereof shall lie on the Person accused) have in his possession any false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument, resembling or intending to resemble, either wholly or in part, any die, plate or other instrument, which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, or other substance or material whatsoever, with any such false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument as aforesaid; or if any Person shall use, utter, sell or expose to sale, or shall cause or procure to be used, uttered, sold or exposed to sale, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any vellum, parchment or paper, or other substance or material, having thereupon the impression, or any part of the impression, of any such false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument as aforesaid, or having thereupon any false, forged or counterfeit stamp, mark or impression, resembling or representing either wholly or in part, or intended or liable to pass or be mistaken for the stamp, mark or impression of any such die, plate or other instrument which hath been or shall or may be so provided, made or used as aforesaid, knowing such false, forged or counterfeited stamp, mark or impression to be false, forged or counterfeit; or if any Person shall with intent to defraud His Majesty His heirs or successors privately or fraudulently use, or cause or procure to be privately or fraudulently used, any die, plate or other instrument so provided, made or used, or to be provided, made or used as aforesaid, or shall with such intent privately or fraudulently stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, or other substance or material whatsoever, with any such die, plate or other instrument as last aforesaid; or if any Person shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any vellum, parchment

Having in possession Die, &c. resembling lawful Die, &c.

Stamping with forged Die, &c.

Using, uttering, selling, &c. or having in possession Paper, &c. stamped with forged impression.

Privately using lawful Dies, or unduly impressing them.

Having in possession Paper, &c. so fraudulently stamped.

parchment or paper, or other substance or material, so privately or fraudulently stamped or marked as aforesaid; or if any Person shall fraudulently cut, tear or get off or remove, or cause or procure to be cut, torn or gotten off or removed, from any vellum, parchment or paper, or other substance or material, the impression of any die, plate or ether instrument so provided, made or used, or to be provided, made or used as aforesaid, with intent to use, join, fix or place such impression for, with or upon any other vellum, parchment or paper, or other substance or material; or if any Person shall fraudulently use, join, fix or place, for, with or upon any vellum, parchment or paper, or other substance or material, any such impression as aforesaid, which shall have been cut, torn or gotten off or removed from any vellum, parchment or paper, or other substance or material; or if any Person shall fraudulently write or print, or cause or procure to be written or printed, the whole or any part of any deed, instrument, matter or thing whatsoever, in respect whereof any Stamp Duty is or shall be payable, upon any vellum, parchment or paper, or other substance or material, whereon there shall have been before written, printed or expressed, any other deed, instrument, matter or thing, in respect whereof any Stamp Duty was or shall be payable, before such vellum, parchment or paper, or other substance or material, shall have been again duly stamped or marked, in respect of such first-mentioned deed, instrument, matter or thing; or if any Person shall fraudulently erase, cut, scrape, discharge or get out of or from, or shall cause or procure to be so erased, cut, scraped, discharged or gotten out or or from any stamped vellum, parchment or paper, or other substance or material, any name, sum, date or other matter or thing thereon written, printed or expressed, with intent to use any stamp or mark then impressed, or being on such vellum, parchment or paper, or other substance or material, or that the same may be used for any deed, instrument, matter or thing, in respect whereof any Stamp Duty is or shall be payable; or if any Person shall knowingly use, utter, sell or expose to sale, or shall cause or procure to be used, uttered, sold or exposed to sale, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any stamped vellum, parchment or paper, or other substance or material, from or out of which any such name, sum, date or other matter or thing as aforesaid shall have been fraudulently erased, cut, scraped, discharged or gotten as aforesaid; then and in every such case every Person so offending, and every Person knowingly and wilfully aiding, abetting or assisting any Person in committing any such offence, and being thereof lawfully convicted, shall be adjudged guilty of *Felony*, and shall be liable, at the discretion of the Court, to be *transported beyond the Seas for Life*, or for any term not less than *Seven Years*, or to be imprisoned for any term not exceeding *Four Years*, nor less than *Two Years*.

Cutting off Stamp with intent to use same on other Paper, &c.

Using Stamps so cut off.

Writing matter chargeable with duty on Paper, &c. whereon other matter was before written without re-stamping.

Erasing Names, &c. from stamped Paper, &c. with intent to apply Stamp.

Using, uttering or having in poesession stamped Paper from which any writing shall have been fraudulently erased, &c.

Felony.

235.
Houses of Persons suspected of being in any way concerned in the forging of Dies or Stamps, or in the commission of other felonious acts, with relation to the Stamp Duties on Vellum, Parchment and Paper, may be searched.

And be it Enacted, That upon information given before any Justice of the Peace, on the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer), that there is reasonable or probable cause to suspect any Person of being or having been in any way engaged or concerned in making any false or counterfeit die, plate or other instrument, for the purpose of unlawfully stamping or marking any vellum, parchment or paper, or in unlawfully marking or impressing any stamp, mark or impression on any vellum, parchment or paper, or other material, with any such die, plate or instrument, or in the unlawful possession of any forged or counterfeit die, plate or instrument, or of any vellum, parchment. paper or other material with any counterfeit stamp, mark or impression thereon, or in unlawfully or fraudulently or without due authority marking or impressing any genuine or lawful die, plate or instrument on any vellum, parchment, paper or other material, or in the unlawful possession of any such genuine or lawful die, plate or instrument, or of any vellum, parchment or paper, or other material unlawfully or fraudulently, or without due authority, stamped or marked contrary to any of the provisions or regulations contained in any Act relating to Stamp Duties, or of being or having been in any way engaged or concerned in the fraudulent erasing, cutting, scraping, discharging or getting out of or from any stamped vellum, parchment or paper, or other material, any matter or thing thereon written, printed or expressed, or in the unlawful possession of any stamped vellum, parchment or paper, or other material, from or out of which any matter or thing shall have been fraudulently erased, cut, scraped, discharged or gotten as aforesaid, or of being or having been in any way engaged or concerned in the commission of any other felonious or fraudulent act or offence with relation to any Stamp Duty; it shall be lawful for such Justice and he is hereby required to grant a warrant, under his hand, directed to any Constable, Peace Officer or other Person or Persons, authorizing and empowering him or them, with such other Person or Persons as he or they shall call to his or their assistance, to enter and search any house, room, shop, warehouse, out-house, building or other place belonging to such suspected Person, or where any such Person shall be suspected of being or of having been engaged or concerned in the commission of any such offence as aforesaid, or where any such die, plate or instrument, or any such vellum, parchment or paper, or other material, or any of the machinery, implements or utensils necessary or applicable to the commission of any such offence as aforesaid, shall be or be suspected to be, and there to search for, seize and take away all such vellum, parchment or paper, or other material, and all such dies, plates or instruments, machinery, implements or utensils, or other matters or things as aforesaid, in order that the same may be given in evidence against any such offender.

236.

Forging or counterfeiting Dies or Punches for marking Gold or Silver Plate.

Imitating Stamp or Impression.

Stamping with forged Die.

Transposing Stamp.

Selling, &c. Plate with Stamps forged, imitated or transposed.

Being possessed of forged Die.

Cutting out Stamps for transposition.

And be it Enacted, That if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited any die, punch or other marking instrument, or any part of any die, punch or marking instrument by this Act, or by any former Act or Acts, directed to be used, or which in pursuance of this Act or any former Act or Acts hath been or shall or may be provided made or used by or under the direction of the Commissioners of Stamps and Taxes, or by or under the direction of the said several Companies of Goldsmiths and Guardians hereinbefore mentioned, or any of them respectively, or by any maker or worker of gold or silver plate, or by or under the direction of any other Person or Persons legally authorized in that behalf, for the purpose of stamping or marking gold or silver plate; or if any Person shall forge, counterfeit or imitate, or shall cause or procure to be forged, counterfeited or imitated upon any gold or silver plate, or upon any ware or manufacture of base metal, the stamp, mark or impression, or any part of the stamp, mark or impression of any such die, punch or other marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall stamp or mark, or shall cause or procure to be stamped or marked any gold or silver plate, or any ware or manufacture of base metal, with any such forged or counterfeit die, punch or marking instrument, or part of a die, punch or marking instrument as aforesaid; or if any Person shall transpose or remove, or shall cause or procure to be transposed or removed from any piece of gold or silver plate to any other piece of plate either of gold or silver, or to any ware or manufacture of base metal, any stamp, mark or impression made with any die, punch or marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall sell, exchange, or expose or keep for sale, or shall export or attempt to export out of any part of the United Kingdom, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any gold or silver plate, or any ware or manufacture of base metal, having thereupon the stamp, mark or impression of or from any such forged or counterfeit die, punch or marking instrument as aforesaid, or having thereupon any such forged or counterfeit stamp, mark or impression as aforesaid, or any stamp, mark or impression which shall have been so transposed or removed as aforesaid, knowing the same respectively to be forged, counterfeit, transposed or removed; or if any Person shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any such forged or counterfeit die or marking instrument, or part of a die or marking instrument as aforesaid; or if any Person shall cut out of or sever from any piece of plate of gold or silver, any stamp, mark or impression, or any part of any stamp, mark or impression, made with any die, punch or

Affixing Stamps cut out of Plate.

Secretly and fraudulently using the lawful Dies.

Felony.

marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid, with intent that such stamp, mark or impression, or part of a stamp, mark or impression, shall or may be placed upon or joined or affixed to any other piece of plate either of gold or silver, or to any ware or manufacture of base metal; or if any Person shall place upon or join or affix to any piece of plate, either of gold or silver, or any ware or manufacture of base metal, any such stamp, mark or impression, or any part of any such stamp, mark or impression which hath been or shall have been cut out of or severed from any piece of plate of gold or silver; or if any Person shall, with intent to defraud His Majesty, His heirs or successors, or any of the said Companies of Goldsmiths or Guardians respectively, privately or secretly use any genuine or lawful die, punch or marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid, then and in every such case every such offender, and every Person counselling, aiding or abetting such offender, shall be guilty of *Felony*, and being convicted thereof, shall be liable, at the discretion of the Court, to be transported beyond the seas for *Life*, or for any term not less than *Seven Years*, or to be imprisoned for any term not exceeding *Four Years*, nor less than *Two Years*, as the Court shall award.

237.
Upon information given on oath against Persons suspected of being concerned in the commission of felonious Offences, with relation to the marking of Gold or Silver Plate, Justices may grant search warrants.

And be it Enacted, That upon information given before any Justice of the Peace upon the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer) that there is reasonable or probably cause to suspect any Person of being or of having been engaged or concerned in making any false or counterfeit die, punch or other instrument for the purpose of unlawfully marking any gold or silver plate, or any ware or manufacture of base metal, or of being or having been engaged or concerned in the unlawful stamping or marking of any such plate, ware or manufacture as aforesaid, or of being or having been unlawfully possessed of any such false or counterfeit die, punch or instrument as aforesaid, or of any such plate, ware or manufacture as aforesaid, with any counterfeit stamp, mark or impression thereon, or of being or having been engaged or concerned in fraudulently or unlawfully or without due authority marking or impressing any genuine or lawful die, punch or instrument on any such plate, ware or manufacture, or of being or having been unlawfully possessed of any such genuine or lawful die, punch or instrument, or of being or having been engaged or concerned in the commission of any other felonious or fraudulent act or offence with relation to the Duties on gold and silver plate, or to the assaying and marking of any such plate, it shall be lawful for such Justice, and he is hereby required, on the application of any officer of Stamp Duties, or of any warden or other officer of any of the said respective Companies of Goldsmiths or Guardians, to grant a warrant under his hand directed to any constable, peace-officer or other Person or Persons named in such warrant, authorizing or empowering him or them, with such other Person or Persons as he or they shall call to his or their assistance, to enter and search any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected Person, or where such Person shall be suspected of being or of having been engaged or concerned in the commission of any such offence as aforesaid, or where any such die, punch or instrument, or plate, ware or manufacture as aforesaid shall be or shall be suspected to be, and there to search for, seize and take away all such dies, punches or instruments, and all such plate, wares and manufactures as aforesaid, in order that the same may be given in evidence against any such offender; And all plate, wares and manufactures which shall be lawfully seized as forfeited under any of the provisions of this Act by any officer of any of the said several Companies of Goldsmiths or Guardians, or which shall be lawfully seized under any such warrant as aforesaid granted on the application of any such officer, shall be forfeited to the company to which such officer shall belong, and shall be disposed of as such company shall think fit, and in all other cases such plate, wares and manufactures so seized shall be forfeited to His Majesty, and shall be disposed of as the Commissioners of Stamps and Taxes shall direct.

Plate Wares and Manufactures seized as forfeited under this Act, how to be disposed of.

238.
Justices of the Peace, upon information upon oath, may grant Warrants to search for unstamped or illegal playing Cards or Dice.

And be it Enacted, That upon information given before any Justice of the Peace, on the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer) that there is reasonable or probable cause to suspect any Person of being or having been in any way engaged or concerned in making any playing cards or dice, without a license for that purpose duly obtained, or in any other house, shop or place than shall be specified in any such license granted to such Person, or that any Person doth keep for sale, or hath concealed or deposited in any shop, house or place any playing cards or dice not duly stamped, marked, wrapped, tied and fastened, as by this Act is directed, or any cards or dice which for any cause whatever shall be liable to forfeiture or seizure under the provisions of this Act, it shall be lawful for such Justice, and he is hereby required to grant a warrant, under his hand and seal, directed to any constable or other peace officer, or any officer of Stamp Duties, or other Person or Persons named in such warrant authorizing and empowering him or them, with such other Person or Persons, as he or they shall call to his or their assistance, to enter and search in the day time any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected Person, or where such Person shall be, or shall be suspected to be, or to have been engaged or concerned in the commission of any such illegal act as aforesaid, or where any such cards or dice as aforesaid shall be or be suspected to be, and if upon any such search as aforesaid any such cards or dice as aforesaid shall be there found made, or in any stage or process of manufacture, it shall be lawful for the Person or Persons named in such warrant, and his or their assistant or assistants, to seize and take away the same, together with all the tools, materials and utensils for making cards or dice which shall be there found; and all such cards, dice, tools, materials and utensils shall be absolutely forfeited.

239.
Justices of the Peace on information upon Oath may grant Warrants to search for unstamped Newspapers, and to seize Presses, &c. used in printing the same.

And be it Enacted, That upon information given before any Justice of the Peace, upon the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer), that there is reasonable or probable cause to suspect any Person of being or having been at any time within *One calendar Month* preceding in any way engaged or concerned in printing, publishing, vending or otherwise distributing any newspaper, not duly stamped as required by law, or of being unlawfully possessed of any newspapers not duly stamped as aforesaid, or that any printing-press, engine, machine, types or other implements or utensils for printing, is or are or have been used for the purpose of composing or printing any newspaper not duly stamped as aforesaid; or that any such newspapers are sold or distributed, or kept for sale or distribution, or are deposited in any place; then and in every such case it shall be lawful for such Justice, and he is hereby required, upon the application of any officer of Stamp Duties, to grant a warrant under his hand, directed to any constable or other peace officer, or any officer of Stamp Duties, or other Person or Persons named in such warrant authorizing and empowering him or them with such other Person or Persons, as he or they shall call to his or ther assistance, to enter and search in the day time any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected Person, or where such Person shall be suspected of being, or of having been engaged or concerned in the commission of any such illegal act as aforesaid, or where any such printing press, engine, machine, types, implements or utensils, suspected to be or to have been used for any such illegal purpose as aforesaid, shall be or be suspected to be, or where any such newspapers as aforesaid are suspected to be sold or distribnted or kept or deposited; and if upon any such search as aforesaid, any newspapers not duly stamped as aforesaid, or any printing press, engine, machine, types, implements or utensils which shall have been used in printing or publishing any such newspaper as aforesaid, shall be found, it shall be lawful for the Person or Persons named in such warrant, and his or their assistant or assistants, to seize and take away the same, together with all other presses, engines, machines, types, implements, utensils and materials for printing belonging to the same Person, or which shall be found in the same house, room, shop, warehouse, outhouse, building or place; and all such presses, engines, machines, types, implements, utensils and materials shall be forfeited to the use of His Majesty, and shall be proceeded against to condemnation in His Majesty's Court of Exchequer in England, Scotland or Ireland respectively, in like manner as in the case of any goods seized as forfeited for any breach of the laws relating to His Majesty's Revenues of Customs or Excise.

240. Justices may issue Warrants for seizing Stamps suspected to be stolen or fraudulently obtained.

AND for the better preventing and detecting of felonies and frauds in relation to stamped vellum, parchment or paper; BE it Enacted, That it shall be lawful for any Justice of the Peace having jurisdiction where any stamped vellum, parchment or paper shall be or be supposed to be concealed or deposited, upon any reasonable suspicion that such stamped vellum, parchment or paper has been stolen or fraudulently obtained, to issue his warrant for the seizing and detaining of such stamped vellum, parchment and paper, and for apprehending and bringing before such Justice, or any other Justice within the same jurisdiction, the Person in whose possession or custody such stamped vellum, parchment or paper shall be found, to be dealt with according to law; and if such Person shall omit or refuse to account for the possession of such stamped vellum, parchment or paper, or shall be unable satisfactorily to account for the possession thereof, or it shall not appear that the same was or were purchased by him at the Head Office for Stamps in Westminster, Edinburgh or Dublin, or from some distributor or sub-distributor of Stamps, or some vender of Stamps duly licensed, then and in every such case such stamped vellum, parchment and paper, or such part thereof of which no account or no satisfactory account shall be given, or which shall not appear to have been purchased at either of the said Head Offices, or from some distributor or sub-distributor of Stamps, or licensed vendor as aforesaid, shall be forfeited to His Majesty, and shall be accordingly condemned by such Justice, and thereupon the same shall be delivered over to the Commissioners of Stamps and Taxes, who shall keep the same for the space of *Six calendar Months*, and afterwards cancel and destroy the same, or dispose thereof for the use of His Majesty's revenue, as they shall think fit: Provided always, That if at any time within *Six calendar Months* next after such condemnation any Person shall make out to the satisfaction of such Justice that the vellum, parchment or paper so forfeited, or any part thereof, was or were stolen or otherwise fraudulently obtained from him, and it shall also appear that the same was or were purchased by him at any of the said Head Offices, or from some distributor or sub-distributor or licensed vender of

Stamps as aforesaid, it shall be lawful for such Person to have the same or such part thereof as shall be so proved to have been stolen or fraudulently obtained from him delivered up to him, on producing a certificate under the hand and seal of such Justice that the right of such Person therein hath been duly proved: Provided also, That no such certificate shall be given, unless notice in writing under the hand of such Justice shall be given to the Solicitor of Stamps and Taxes *Seven clear Days* at the least previously to the day of hearing any claim in respect of such stamped vellum, parchment or paper, of the time and place appointed for such hearing.

241.
On refusal of admittance on the execution of any search Warrant, Constables or Peace Officers may break open doors.

And be it Enacted, That upon the execution of any warrant granted under any of the provisions of this Act, authorizing any search to be made in any house, room, shop, warehouse, outhouse, building or other place, if on demand of admittance and notice of any such warrant the door of any such house, room, shop, warehouse, outhouse, building or other place, shall not be forthwith opened, it shall be lawful for the constable or other peace officer having the execution of such warrant, or for any other Person or Persons to whom such warrant shall be directed in the presence of any constable or other peace officer to break open such door, and to enter thereat for the purpose of making such search as aforesaid; and if any Person shall refuse to permit any constable, peace officer or officer of Stamp Duties, or any officer of any Company of Goldsmiths or Guardians, or any other person duly authorized in that behalf, to enter into any house, room, shop, warehouse, outhouse, building or other place, for the purpose of making any search by or under any of the provisions of this Act directed or authorized to be made, or shall resist, obstruct, molest, prevent or hinder any such constable, officer or person as aforesaid in the making of any such search, or in the execution of any warrant issued under or in pursuance of any of the provisions of this Act, or in the seizing or taking away of any goods, chattels, articles, matters or things which may be lawfully seized or taken, or in the apprehending or detaining of any offender or other Person who may lawfully be apprehended or detained or otherwise in the execution of any of the duties, powers or authorities given to or vested in any such constable, officer or other person as aforesaid, by or under any of the provisions of this Act, every Person so offending in any of the several cases aforesaid, shall forfeit for every such offence the sum of *Fifty Pounds*; and all constables and other peace officers shall be and they are hereby required to be aiding and assisting in the execution of all warrants issued under any of the provisions of this Act, or of any other Act relating to Stamp Duties, and if any constable or other peace officer shall neglect or refuse to do or perform any service or duty by any such Act required or directed

Penalty on Persons resisting Constables and Officers acting in the execution of their duties under this Act, 50*l*.

Constables and Peace Officers to aid and assist in the execution of Warrants.

Penalty for refusal or neglect of duty.

to be done or peformed by him, or shall neglect or refuse to aid and assist in the execution of any such warrant as aforesaid, or of any of the provisions of this Act, or of any other such Act as aforesaid, upon proper application or notice made or given to him in that behalf, or shall neglect or refuse to execute or serve any warrant or summons granted or issued pursuant to any of the provisions of this Act, or of any other such Act as aforesaid, every such constable or peace officer shall forfeit *Ten Pounds* for every such neglect or refusal.

242.
Trial of criminal Offences against Stamp Laws.

And be it Enacted, That any offence committed in England or Ireland, against or in breach of any Act relating to Stamp Duties, which shall be punishable otherwise than by any pecuniary penalty or forfeiture of goods expressly inflicted by any such Act, shall and may be inquired of, tried and determined either in the county where such offence shall be committed, or where the Person accused of any such offence shall be apprehended; and any such offence committed in Scotland shall and may be tried and determined according to the laws and practice of Scotland; and every suit, prosecution or proceeding to be brought against any Person for the taking or detaining, or for the losing, damaging or destroying of any vellum, parchment or paper having any Stamp thereon denoting any Stamp Duty imposed by law, or for any other cause of action or proceeding relating to the same, shall be commenced and proceeded on in the name of His Majesty's Attorney General or Solicitor General in England or Ireland, or of the Advocate General or Solicitor General in Scotland respectively for the time being, for and on behalf of His Majesty; and in all such suits, prosecutions and proceedings, and also in all prosecutions for the embezzling or stealing, or knowingly receiving of any such vellum, parchment or paper so stamped, it shall be sufficient in the indictment or information to state and describe the property in the same to be in His Majesty, and the value of the same respectively shall be deemed and taken to be the amount of the value of the vellum, parchment or paper, and the amount of the Stamp Duty denoted by any and every Stamp thereon.

The property of Stamps stolen, &c. shall be laid in the King. Value shall be that of the Paper, &c. and Stamps thereon.

243.
Limitation of Actions against persons acting under Stamp Acts.

And be it Enacted, That all actions and prosecutions which shall be brought or commenced against any Person for any thing done in pursuance or under the authority of any Act relating to Stamp Duties (except where otherwise specially directed) shall be commenced and prosecuted within *Three calendar Months* next after the fact committed, and not afterwards, and shall in England or Ireland be brought and tried in the county or place where the cause of action shall arise, and not elsewhere, and shall in Scotland be brought in the court of Exchequer; and notice in writing of such action, and of

Venue local.

Notice of Action.

of the cause thereof, shall be given to the defendant *One calendar Month* at least before the commencement of the action; and the defendant in such action may plead the general issue, and give any such Act and any other matter or thing in evidence at any trial to be had thereupon; and if the cause of action shall appear to arise from any matter or thing done in pursuance and by the authority of any such Act, or if any such action shall be brought after the expiration of such *Three calendar Months,* or shall be brought in any other county or place than as aforesaid, or if notice of such action shall not have been given in manner aforesaid, or if tender of sufficient amends shall have been made before such action commenced, or if a sufficient sum of money shall have been paid into court after such action commenced by or on behalf of the defendant, the jury shall find a verdict for the defendant; and if a verdict shall pass for the defendant, or if the plaintiff shall become nonsuit, or shall discontinue any such action, or if on demurrer or otherwise, judgment shall be given against the plaintiff, the defendant shall recover his full costs of suit as between attorney and client, and shall have the like remedy for the same as any defendant may have for costs of suit in other cases at law; and although a verdict shall be given for the plaintiff in any such action, such plaintiff shall not have costs against the defendant, unless the Judge before whom the trial shall be had shall, at the time of such trial, certify in writing his approbation of the action, and of the verdict obtained thereupon.

General Issue.

Tender of Amends.

Costs.

244.
Administration of Oaths, &c. under Acts relating to Stamp Duties.

And be it Enacted, That in all cases where an oath or affidavit is required by any Act relating to Stamp Duties, the solemn affirmation of the party, being a Quaker, shall be sufficient; and that it shall be lawful for the Commissioners of Stamps and Taxes, and for any one or more of them, and for any officer of Stamp Duties authorized by the said Commissioners in that behalf, and for any Master in Chancery, ordinary or extraordinary, in England or Ireland, and for any Person duly commissioned to take affidavits by the Court of Session or Court of Exchequer in Scotland, and for any Justice of Peace in any part of the United Kingdom, to administer and receive any oath, affidavit or affirmation in the several cases required by any Act relating to Stamp Duties, and not otherwise specially provided for, and also in all cases in which it shall be thought fit or necessary by the Commissioners of Stamps and Taxes, that any oath, affidavit or affirmation should be taken, administered or made, concerning any matter or thing under the control or management of the said Commissioners; and if any Person who shall make any such oath, affidavit or affirmation in any of the cases aforesaid, or in any other case where the same shall be required by or under the authority of any Act relating to Stamp Duties, shall knowingly and wilfully swear or affirm as true any thing which shall be false or untrue,

Penalty of Perjury on false Affidavit, &c.

untrue, he shall be deemed guilty of wilful and corrupt perjury, and shall be subject and liable to such pains and penalties as by law Persons convicted of wilful and corrupt perjury are or shall be subject and liable to.

245. All Persons evading Stamp Duties shall be liable for the amount, and the Court of Exchequer shall enforce payment thereof.

And be it Enacted, That if any Person shall have avoided, neglected or omitted to pay, or shall avoid, neglect or omit to pay, any Stamp Duty which shall have been or shall be by law payable; or if any Person shall have received or gotten into his hands, or shall receive or get into his hands, any sum or sums of money as and for the Stamp Duty upon or in respect of any deed, instrument or transaction, or intended deed, instrument or transaction, and shall neglect or omit to appropriate such sum or sums of money to the due payment of such Stamp Duty, or shall otherwise by or under any means or pretence whatsoever, improperly withhold or detain the same; or if any Person hath made, signed or executed, or caused to be made, signed or executed, or shall make, sign or execute, or cause to be made, signed or executed, any deed or instrument liable to Stamp Duty, and not duly stamped, every such Person in any and every such case shall be accountable for the amount of such Stamp Duty, or sum or sums of money, and the same shall be a debt from such Person to His Majesty; and it shall be lawful for the Barons of His Majesty's Court of Exchequer in England, Scotland or Ireland respectively, upon application to be made for that purpose, on behalf of the Commissioners of Stamps and Taxes, upon such affidavit as to such court may appear sufficient, to grant a rule requiring such Person to show cause why he should not deliver to the said Commissioners an account upon oath of all such Stamp Duties and sums of money as aforesaid, and why the same should not be forthwith paid to the Receiver General of Stamps and Taxes, or to such Person as the said Commissioners shall appoint or authorize to receive the same; and it shall be lawful for such court to refer the taking or auditing of any such account to the proper officer of such court, who shall examine such Person as a debtor or alleged debtor to the Crown, on personal interrogatories if such court shall think proper so to do; and it shall be lawful for such court to make absolute any such rule as aforesaid, in every case in which the same may appear to such court to be proper and necessary, and to enforce by attachment or otherwise the payment of any such Stamp Duties or sums of money as on such proceedings shall appear to such court to be due, together with the costs of all such proceedings.

246. Stamp Duties how to be recovered.

Provided always, and be it Enacted, That all Stamp Duties whatsoever granted by this Act, or by any other Act relating to Stamp Duties, may be sued for and recovered in His Majesty's Court of Exchequer at Westminster, Edinburgh or Dublin respectively, by action of debt or information in the name of His Majesty's Attorney General or Solicitor General in England or Ireland, or of His Majesty's Advocate General or Solicitor General in Scotland, in which no essoign, protection, wager of law, nor more than one imparlance shall be allowed; and on affidavit of the amount of the Duties sued for being first made and filed in any such court as aforesaid, in every such action or information, a capias in the first process may issue; specifying the amount of the Duties sued for, and the defendant therein shall be obliged to give bail or security by natural-born subjects, Persons naturalized or denizens, to the sheriff or other officer by whom such capias shall be executed, and to the amount of the Duties sued for, to appear in such court at the return of such writ, to answer such suit or prosecution, and shall likewise at the time of such appearance give sufficient bail or security by such Persons as aforesaid in the said court, to answer and pay the condemnation money, or to yield his body to prison; and if any Person shall be arrested under any writ or process issuing out of any court in any action, information or other proceeding for the recovery of any duty, fine, penalty or forfeiture which shall accrue or be incurred under any Act relating to Stamp Duties, and the Sheriff or other officer executing such writ or process shall take bail from the Person against whom such writ or process shall be issued, such Sheriff or other officer shall, at the request of His Majesty's Attorney General Solicitor General, or Advocate General, or of the Solicitor of Stamps and Taxes for England or Scotland, or the Solicitor of Stamps for Ireland respectively, assign to His said Majesty the bail bond or other security so taken, either before or after the forfeiture thereof, by indorsing the same, and attesting it under his hand and seal; and if the said bail bond or other security shall be forfeited, the same may, after such assignment thereof as aforesaid, be put in suit in the name of His Majesty, for recovery of the penalty thereof, by such ways and means as any bond originally given to His Majesty may by law be put in suit for the like purpose.

Bail Bond to be assigned to His Majesty.

247.
All Penalties shall be recovered in the Court of Exchequer in any part of the United Kingdom; in Civil Bill Court in Ireland; or before Justices of Peace in the United Kingdom.

And be it Enacted, That all penalties under any Act relating to Stamp Duties may be sued or prosecuted for and recovered for the use of His Majesty, in the name of His Majesty's Attorney General or Solicitor General in England or Ireland, or of His Majesty's Advocate General or Solicitor General in Scotland, or of the Solicitor of Stamps and Taxes in England or Scotland, or of the Solicitor of Stamps in Ireland, or of any Person authorized to sue or prosecute for the same, by writing under the hands of the Commissioners of Stamps and Taxes, or in the name of any officer of Stamp Duties, by action of debt, bill plaint or information in the Court of Exchequer at Westminster, in respect of any penalty incurred in England, and in the Court of Exchequer in Scotland, in respect of any penalty incurred in Scotland, and in the Court of Exchequer in Dublin, or by civil bill in the court of the recorder, chairman or assistant barrister, within whose local jurisdiction any offence shall have been committed in respect of any penalty incurred in Ireland; or in respect of any penalty not exceeding *Fifty Pounds* by information or complaint before one or more Justice or Justices of the Peace in any part of the United Kingdom, in manner by this Act provided; and it shall not be lawful for any Person other than as aforesaid to inform, sue or prosecute for any such penalty as aforesaid, except in cases where by some Act of Parliament it is or shall be otherwise expressly provided and allowed; and it shall be lawful in all cases for the Commissioners of Stamps and Taxes, either before or after any proceedings commenced for recovery of any such penalty to mitigate or compound any such penalty as the said Commissioners shall think fit, and to stay any such proceedings after the same shall have been commenced, and whether judgment may have been obtained for such penalty or not, on payment of part only of any such penalty, with or without costs, or on payment only of the costs incurred in such proceeding, or of any part thereof, or on such other terms as such Commissioners shall judge reasonable: Provided always, That in no such proceeding as aforesaid shall any essoign, protection, wager of law, nor more than one imparlance be allowed; and all pecuniary penalties imposed by or incurred under any Act relating to Stamp Duties, by whom or in whose name soever the same shall be sued or prosecuted for or recovered, shall (except in cases where any other application thereof is directed by this Act) go and be applied to the use of His Majesty; and all such penalties recovered in any part of Great Britain shall be paid to the Receiver General of Stamps and Taxes, and all such penalties recovered in Ireland shall be paid to such Person as the Commissioners of Stamps and Taxes shall authorize to receive the same; and all such penalties wheresoever recovered, and by whomsoever received, shall be deemed to be and shall be accounted for as part of His Majesty's revenue arising from Stamp Duties, any thing in any Act contained, or any law or usage to the contrary in anywise notwithstanding: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes, at their discretion, to give all or any part of such penalties, as rewards to any Person or Persons who shall have detected the offenders, or given information which may have led to their prosecution and conviction, or as rewards for other information given, or service performed by any Person in matters relating to the Stamp Revenue; and in all actions, informations and other proceedings, whether summary or otherwise, to be commenced, prosecuted, entered or filed in the name of His Majesty, or in the name of any Person for and on the behalf of His Majesty, for the recovery of any duty, debt or penalty granted or imposed or

No Essoign, &c.

Application of Penalties.

Duties and Penalties may be recovered with Costs.

due or payable, by or under any Act relating to Stamp Duties, it shall be lawful for His Majesty to have and recover such duty, debt or penalty, with full costs of all such proceedings, and all charges and expenses incidental thereto.

248. Mode of Proceeding for the recovery of Penalties before Justices of the Peace.

And be it Enacted, That it shall be lawful for any Justice of the Peace, within whose jurisdiction any offence, the penalty for which shall not exceed *Fifty Pounds*, shall be committed against this Act (in cases where no other mode of proceeding for the recovery of such penalty is specially and exclusively directed or provided), and such Justice is hereby required, upon any information or complaint exhibited by any Person duly authorized in that behalf, to summon the party accused, and also the witnesses on either side, to be and appear before the said Justice, or before any other Justice of the Peace, at a time and place to be appointed for that purpose; and whether the party accused shall appear or not, it shall be lawful for the said Justice or any other Justice present at the time and place appointed for such appearance, to proceed to examine into the fact, and upon due proof made thereof to the satisfaction of any such Justice, either by confession of the party accused, or by the oath of one or more credible witness or witnesses, to convict such offender, and to give judgment for the penalty and costs to be assessed by any such Justice, or otherwise (if the fact shall not be proved to the satisfaction of the said Justice) to give judgment of dismissal; and in case of a conviction, such Justice is hereby required to issue his warrant, fod levying such penalty and costs, and also the reasonable costs anr charges attending the distress, on the goods of such offender, and to cause sale to be made thereof in case the same shall not be redeemed within *Five Days*, rendering to the party the overplus, if any; and where goods sufficient cannot be found to answer such penalty and costs, such Justice, or any other Justice of the district or place in which such conviction shall take place, shall commit such offender to the common gaol or house of correction, there to remain for any time not exceeding *Two calendar Months*, nor less than *One calendar Month*, if the penalty in which such offender shall be convicted shall not amount to the sum of *Ten Pounds*; and for the full term of *Three calendar Months* if the said penalty shall amount to *Ten Pounds*, and shall not amount to *Twenty Pounds*; and for the full term of *Four calendar Months* if the said penalty shall amount to *Twenty Pounds*, and shall not amount to *Thirty Pounds*; and for the full term of *Six calendar Months* if the said penalty shall amount to *Thirty Pounds* or upwards; unless in the several cases aforesaid such penalty, costs and charges shall be sooner paid and satisfied; and if any Person being either prosecutor or party convicted shall find himself aggrieved or shall be dissatisfied by or with the judgment of dismissal or conviction given or made by any such Justice, it shall be lawful for every such Person respectively to appeal against such judgment or conviction, to the Justices at the next general or quarter sessions of the peace for the district or place where the offence shall have been committed, which shall be held next after the expiration of *Ten Days* from the day on which the judgment of such Justice shall have been pronounced, or on which such conviction shall have been made; of which appeal notice in writing shall be given to the adverse party, *Seven clear Days* previous to the first day of such sessions; and it shall be lawful for such Justices at such sessions to examine witnesses on oath, and finally to hear and determine such appeal; and in case any conviction of such Justice shall be affirmed, it shall be lawful for the Justices at such sessions to award and order the Person convicted to pay such costs occasioned by such appeal as to them shall seem meet, and thereupon to proceed in the same manner in all respects as the Justice making the conviction might or could have done if such appeal had not taken place; and in case the adjudication of any Justice acquitting any Person of any such offence as aforesaid shall be reversed, the Justices at such sessions shall thereupon proceed in the same manner in all respects as any Justice convicting or pronouncing judgment against a party accused of any such offence might or could have done: Provided always, That no Person convicted before any such Justice, shall be entitled or permitted to appeal against such conviction in manner aforesaid, unless within *Three Days* after such conviction made he shall enter into a recognizance with *Two* sufficient sureties before such Justice to enter and prosecute such appeal, and to pay the amount of the penalty and costs in which he shall have been convicted, and also such further costs as shall be awarded, in case such conviction shall be affirmed on such appeal: Provided also, That no such proceedings so to be taken as aforesaid shall be quashed or vacated for want of form, or shall be removed by certiorari, suspension, advocation or reduction, or by any other writ or process whatsoever, into any superior or other court or jurisdiction in any part of the United Kingdom, any law, statute or usage to the contrary notwirhstanding: Provided nevertheless, That an appeal shall be allowed from the decision in any proceeding by civil bill in Ireland, in like manner and on the same conditions as in the case of any civil bill for recovery of any sum in any action on a bond or other specialty, or on a bill or note for payment of money only; and it shall be lawful for any Justice of the Peace, either in or out of sessions, or for the Justices at the General or Quarter Sessions before whom any Person shall be convicted of any offence against any of the provisions of this Act, to mitigate, as he or they shall see fit, any pecuniary penalty by this Act imposed, in cases where such Justice or Justices shall see cause so to do, provided that all reasonable costs and charges incurred as well in discovering as in

Appeal to Sessions.

Notice of Appeal.

Sessions may give Costs.

Proceedings on reversal of acquittal.

Persons convicted to give security on appeal.

Certiorari, &c. taken away.

Appeal in Ireland in Civil Bill Cases.

Justices may mitigate Penalties.

prosecuting for such offence, shall be always allowed over and above the sum to which such penalty shall be mitigated, and provided that such mitigation do not reduce the penalty to less than *One-fourth* of the penalty incurred, exclusive of such costs and charges; any thing herein contained to the contrary notwithstanding.

249.
For compelling attendance of Witnesses before Justices.

And be it Enacted, That it shall be lawful for any Justice of the Peace to summon any Person to appear before such Justice, or before any other Justice of the Peace, either in or out of sessions, to give evidence touching any offence or other matter under any Act relating to Stamp Duties; and if any Person who shall be so summoned shall neglect or refuse to appear according to the exigency of such summons, at the time and place therein for that purpose named, without reasonable matter of excuse to be stated upon oath, and proved to the satisfaction of such Justice before whom any information or complaint shall be depending, or shall have been made touching any such offence as aforesaid, or if such Person having appeared shall refuse to give evidence respecting any such offence or other matter as aforesaid, then every Person so offending shall forfeit *Ten Pounds*: and if any Person who, under the provisions of any Act relating to Stamp Duties, shall become liable to the payment of any penalty, shall give information to the Commissioners of Stamps and Taxes, whereby any penalty shall be recovered from any other party to the same offence, every Person giving such information shall be indemnified and discharged of and from such liability, and may also be rewarded by the said Commissioners out of the penalty which shall or may be so recovered to such extent as the said Commissioners shall think fit; and on any trial or hearing of any action, suit, information or other proceeding for recovery of any penalty or forfeiture under any Act relating to Stamp Duties, instituted or to be instituted or depending in any of the said superior courts, or by civil bill or before a Justice of the Peace, or at sessions, any informer or other person who in the event of a conviction may be entitled either by law or by any promise or agreement to any penalty or forfeiture, or any part of the penalty or forfeiture to be recovered, or to any fee, profit, reward or emolument whatsoever, or to any discharge or indemnity from any penalty incurred, or who may expect the same respectively, shall nevertheless be received and admitted as a competent witness on such trial or other proceeding, and such testimony shall, if believed, be sufficient thereon to all intents and purposes, so far as the same testimony would be if given by any indifferent person.

Parties liable to any Penalty, and informing against other Parties also liable, indemnified.

Competency of Witnesses.

250.
What shall be deemed good service in proceedings under Stamp Laws.

And be it Enacted, That in any proceeding either in any court, or before any Justice of the Peace, or otherwise, under any Act relating to Stamp Duties, or for summoning any party, witness or other Person, in or for the purpose of any such proceeding, it shall not be necessary that the original or any other process or summons, or any notice, demand or order whatsoever, should be personally served on the defendant or Person to be summoned, but it shall be sufficient that such process, summons, notice, demand or order, or a copy thereof respectively, be left at the last known place of abode of such defendant or Person to be summoned; and if any such defendant or Person shall be an officer of any court of law or equity, or of any public office, and if such proceedings shall in anywise relate to the business of his office, or to any offence neglect or act therein, then it shall be sufficient to serve and deliver such original or other process, summons, notice, demand or order, or a copy thereof respectively, at his office, on or to some Person acting or employed in the business of such office; any law, rule or order to the contrary notwithstanding.

251.
If the right of Commissioners or Officers of Stamps be questioned, proof that they are reputed to be such Commissioners or Officers sufficient.

And be it Enacted, That if upon the trial or hearing of any action or suit, or of any indictment, information or other proceeding, or upon any other occasion whatsoever, and whoever shall be the parties therein, any question shall arise concerning the right or title of any Commissioner, or of any Officer of Stamp Duties, or of any Person appointed or employed, or to be appointed or employed by or under the Commissioners of Stamps and Taxes, to hold or exercise any office or employment, or to execute any duty whatsoever under any Act relating to Stamp Duties, then and in every such case it shall be sufficient to prove that any such Commissioner or officer or Person was at the time in question commonly reputed to be such Commissioner or officer or Person so appointed or authorized or employed respectively, without producing any patent, appointment, commission or authority, and without giving any evidence of the performance of any requisites prescribed by law to enable any such Commissioner, officer or Person respectively to execute any such office, duty, or employment respectively; any law, custom or usage to the contrary notwithstanding; and in any proceeding under any Act relating to Stamp Duties, a copy of any appointment, commission, deputation, order, account, return, report, entry or proceeding whatsoever, filed, kept, entered or registered at the Head Office for Stamps in Westminster, Edinburgh or Dublin respectively, such copy being certified to be a true copy, under the hand of one of the Commissioners of Stamps and Taxes, upon proof made that the signature affixed to such certificate is the handwriting of the Person certifying the same, and whom it shall not be necessary to prove to be a Commissioner, shall be received in evidence as proof of such appointment, commission, deputation, order, account, return, report, entry or proceeding respectively, and also of the authority of the Commissioners of Stamps and Taxes, or Officers of

Copies of Appointments, Commissions, Orders, Accounts or Proceedings kept at Stamp Office, evidence.

of Stamp Duties, and other public officers named therein respectively, without further evidence thereof, unless by other evidence the contrary shall be made to appear.

252.
Averments in Informations, &c. of proceedings relating to Stamp Duties to be evidence of the fact, unless the contrary be proved.

And be it Enacted, That whenever in any proceeding whatsoever under any Act relating to Stamp Duties, any statement, allegation or averment shall be made, that any act, matter or thing had been or was done, or that any proceeding had been or was taken, or that any license, warrant, instrument or authority, had been or was granted or signed, or that any notice had been or was signed by or under the authority or direction of the Lords Commissioners of His Majesty's Treasury, or by or under the authority of the Commissioners of Stamps and Taxes, or any of them, or by any officer of Stamp Duties, or by any Person under and in pursuance of any Act relating to Stamp Duties, or that any act, matter or thing had been or was done, or that any proceeding whatsoever had been or was taken under or in obedience to the orders and directions of the said Lords Commissioners, or of the Commissioners of Stamps and Taxes, or that any information or other proceeding for the recovery of any duty, fine or penalty is or was commenced, prosecuted, entered or filed, by or by the order of any officer or Person thereto duly authorized in that behalf, every such statement, allegation or averment, shall be sufficient evidence of every fact so stated, alleged and averred, without any further or other evidence of any such fact, unless by other evidence the contrary shall be made to appear; any law, custom or usage to the contrary thereof notwithstanding; and that in any such proceeding as aforesaid to be instituted against any Person for or relating to the non-payment of any Stamp Duty, or of any fine or penalty, by law payable upon or in respect of any deed or instrument whatever, such deed or instrument shall and may be admitted in evidence in support of such proceeding, whether stamped or not, any clause, matter or thing in this or any other Act contained to the contrary notwithstanding.

On prosecutions for non-payment of Stamp Duty, the unstamped Instrument may be produced in evidence.

253.
All Convictions, Adjudications, Warrants and Indorsements, may be according to the Forms in Schedule (E.)

And be it Enacted, That every conviction and adjudication by any Justice in any case of offence or penalty, and every affirmance or reversal of any conviction or adjudication, and every warrant and every indorsement thereon by this Act required in any case to be made, may be made according to the several forms prescribed in the Schedule marked (E.) to this Act annexed, which shall be taken as part of this Act, or in some form of words to the like effect, mutatis mutandis; and every such conviction, adjudication, warrant, indorsement or other matter or thing, shall be good and effectal to all intents and purposes, without setting forth the evidence, or stating the case in any more particular manner than is required by such forms respectively; and any Justice making any conviction or any adjudication of acquittal,

quittal, shall cause such conviction or adjudication to be written or printed, or partly written and partly printed fairly upon parchment, and to be sent and transmitted before the next General or Quarter Sessions of the Peace, which shall be held next after the expiration of *Ten Days* from the date of such conviction or adjudication, to the clerk of the peace of the county, riding, city, town or place where such conviction or adjudication shall be made, to be filed by such clerk of the peace, and to be kept and remain among the records of such county, riding, city, town or place; and upon every conviction by any Justice, or upon every judgment of any Justices at the General or Quarter Sessions affirming any conviction or reversing any adjudication of acquittal and convicting the offender, the Justice before whom such conviction shall be made, or any *Two* of the Justices who shall be or shall have been present at any such sessions, shall issue his or their warrant for the levying of any penalty and costs upon the goods and chattels of the offender, and if goods cannot be found in any county or place where such conviction shall take place or shall be affirmed, sufficient to answer any penalty or costs, and the Justice or Justices who shall have issued any warrant for levying the same shall have reason to believe that sufficient goods or chattels of such offender cannot be found in any other county or place, then and in either of such cases a warrant shall be issued by such convicting Justice, or by any *Two* of the Justices who shall have been present at such sessions, for apprehending and committing such offender to gaol; and if upon the issuing of any warrant for the levying of any penalty upon the goods and chattels of any offender, or for the apprehending of any offender, goods or chattels cannot be found within the county or place named in such warrant, sufficient to answer such penalty and costs, or such offender cannot be found within such county or place, then it shall be lawful for any convicting Justice, or for any *Two* of the Justices who shall have been present at such sessions, to require the execution of any such warrant in any county or place where any goods or chattels of any such offender so convicted shall be, or where the body of such offender may be found; and for that purpose such convicting Justice, or any *Two* of such Justices as aforesaid, shall indorse any such warrant respectively, in such form of words as is inserted in the said Schedule (E.) or in any other form of words to the like effect; and any such indorsement being so made and signed, and any such warrant with the indorsement thereon, and the signature thereto being produced, and such signature being proved by affidavit, if required, before any Justice of the Peace of the county or place named in such indorsement, such Justice in such last-mentioned county or place shall write under such indorsement an authority to execute any such warrant in such last-mentioned county or place, in such form of words as is respectively

Conviction or Acquittal by Justices shall be on Parchment, and be delivered to the Clerk of the Peace.

Penalty shall be levied on Goods of Offender, in default of which Offender shall be apprehended and committed.

If Goods or the Offender not found in the County in which Conviction takes place, the Warrants of Levy, Apprehension and Committal may be extended to another County by Indorsement.

Justices of such second County shall authorize execution of Warrants.

Justices in Counties where Conviction did not take place, shall only be answerable for execution of Warrant.

directed in and by the said Schedule, or in some form of words to the like effect, and shall sign the same, and thereupon such warrant shall be executed in such county or place accordingly: Provided always, That any Justice who shall in pursuance of this Act direct the execution of any warrant in any other county than where such conviction shall have taken place, shall not be at liberty to inquire into any matter relating thereto, save only the due execution of such warrant and indorsement, and shall not be in any respect answerable for any matter whatsoever previous thereto.

254.
Justice to receive the Penalties belonging to The King.

And be it Enacted, That every Justice before whom any Person shall be convicted of any offence under any Act relating to Stamp Duties, and the Justices at sessions affirming any conviction, or revoking any adjudication of acquittal, and convicting the offender, shall take and receive the penalty levied or paid under or by virtue of such conviction; and every such Justice shall pay or cause to be paid all such sums of money which he shall so take or receive as aforesaid, at the next General or Quarter Sessions of the Peace after he shall have so taken or received the same, and such Justices at sessions shall pay or cause to be paid all such sum or sums at the Quarter Sessions at which they shall be received, into the hands of the Clerk of the Peace or other such officer of the county or place within which such conviction shall have been made, who shall remit the same, without fee or reward, within *Ten Days* after his receipt thereof, to the Solicitor of Stamps and Taxes, at the Head Office for Stamps in Westminster or Edinburgh, or to the Solicitor of Stamps at the Head Office for Stamps in Dublin, as the conviction shall happen to be in England, Scotland or Ireland respectively; and every Justice shall, within *One Week* after every such payment made by him to any Clerk of the Peace or other such officer, transmit to such Solicitor as aforesaid a Schedule containing the name of the Person so conconvicted, the nature of the offence, and the amount of the penalty of and in which he shall be convicted, the date of such conviction, and the sum of money which shall have been paid under or by virtue thereof, together with the name of the Clerk of the Peace or other such officer to whom he shall have paid the same; and if any such Justice shall neglect or omit to pay or cause to be paid to such Clerk of the Peace or other officer as aforesaid, at the time and in the manner hereinbefore directed, any such penalty received by such Justice as aforesaid, or upon payment thereof shall neglect or omit to transmit to the proper Solicitor as aforesaid, such Schedule as aforesaid, or if any such Clerk of the Peace or other officer shall neglect or omit to remit any such penalty or share of penalty to such Solicitor as aforesaid, within the time and in manner hereinbefore limited and directed in that behalf, every Person so offending shall forfeit *Fifty Pounds*.

Construction of certain Words and Terms used in Stamp Acts.

Number and gender of Persons, &c.

AND in order to avoid the frequent use of divers terms and expressions, and to prevent any misconstruction of the terms and expressions used in this or any other Act relating to Stamp Duties; BE it Enacted, That whenever in this Act, or any other such Act as aforesaid, with reference to any Person, offence, matter or thing, ony word or words is or are or have been or shall be used importing the singular number or the masculine gender only, such word or words shall be understood to include several Persons as well as one Person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing; and wherever the several words, terms and expressions following occur in this Act, or any other such Act as aforesaid, they shall be construed respectively in the manner hereinafter directed; that is to say, that the words "His Majesty," shall be deemed to mean and include His Majesty, His heirs and successors; that the words "any Act relating to Stamp Duties," shall be deemed to mean and include this Act and any Act from time to time in force relating to any Duty whatsoever under the control or management of the Commissioners of Stamps and Taxes expressly declared by any such Act to be a Stamp Duty; that the word "Oath," or the word "Affidavit," shall respectively be deemed to mean and include affirmation as well as oath or affidavit; that the words "Authorized Officer" shall be deemed to mean and include any officer of Stamp Duties, or other Person duly appointed and authorized in relation to all or any of the several purposes mentioned in this or any Act relating to Stamp Duties; that the word or term "Die" shall be deemed to mean and include any stamping die, and any plate, tool or instrument whatever by means whereof any stamp or mark or impression, can or shall be made or impressed upon any vellum, parchment or paper, or upon any card, metal, ivory or bone, or other substance or material whatsoever, to denote the payment of any Stamp Duty thereon; that the word or term "Paper" shall be deemed to mean and include vellum, parchment, paper, or any other material upon which any instrument matter or thing liable by law to any Stamp Duty shall or may be engrossed, written or printed, or partly written or partly printed; that the word "Stamp," or the word "Mark," shall be deemed to mean the impression made upon any vellum, parchment, paper, card, metal, ivory or bone, or upon any other material or substance whatever, by any die, plate, tool or instrument whatever, to denote the payment of any Stamp Duty thereon; that the words "Deed or Instrument" shall be deemed to mean and include any record, deed, bond, bill of exchange, promissory note, indenture or article of apprenticeship, assignment, agreement, memorial, or any other instrument, writing, document missive, matter or thing whatsoever, written, engrossed or printed, or partly written and parly printed, liable by law to any Stamp Duty whatsoever

"His Majesty."

"Any Act relating to Stamp Duties."

"Oath."

"Affidavit."

"Authorized Officer."

"Die."

"Paper."

"Stamp or Mark."

"Deed or Instrument."

"Deed in Scotland."
"Articles of Clerkship."
"Clerks."
"Banker."
"Insurer."
"Bill of Exchange."
"Promissory Note."
"Receipt."
"Insurance," "Insurer" and "Insured."
"Fire Insurance."
"Sea Insurance."
"Executor." "Administrator."

soever; and that the term "Deed" shall in Scotland also include any instrument or writing, which shall contain either a clause of warrandice or a clause of registration, along with a testing clause, unless such instrument or writing shall be expressly exempted from all Stamp Duties or shall be specially charged with a distinct Duty, other than the Duties appropriate to receipts given for or upon the payment of money: that the words "Articles of Clerkship" shall be deemed to mean and include also indenture or indentures of apprenticeship; and the term "Clerks" shall include and mean also apprentices; that the term "Banker" shall be construed to mean and include any co-partnership of bankers, and any banking corporation or company as well as an individual; that the term "Insurer" shall be construed to mean and include any co-partnership of insurers, or any insuring corporation or company as well as an individual; that the term "Bill of Exchange" shall be construed to mean and include any bill of exchange, draft or order for the payment of money, and any letter of credit or other instrument or writing by the Schedule (A.) to this Act annexed, declared or deemed to be a bill of exchange; that the term "Promissory Note" shall be construed to mean and include any promissory note or other note for the payment of money; that the term "Receipt" shall be construed to mean and include any receipt, discharge or acquittance, given for money or upon the payment of money, such bill of exchange, draft or order, promissory note or other note, receipt, discharge or acquittance, being respectively liable to Stamp Duty, or to any composition in lieu of the Stamp Duty for or in respect of the same; that the several terms "Insurance," "Insurer," and "Insured," shall respectively be deemed to be synonymous with the terms "Assurance," "Assurer," and "Assured;" that the term "Fire Insurance" shall be construed to mean any insurance made of or upon any building, goods, wares, merchandize or other property, from loss or damage by fire; and that the term "Sea Insurance" shall be construed to mean any insurance made of or upon any ship or vessel, or upon any goods, merchandize or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured; that the term "Executor" or "Administrator" shall include and be taken and understood to mean and designate any and every Person having or taking the burthen of the execution of any will, or the administration, possession or management of any personal or moveable estate or effects of any Person deceased, either rightfully or wrongfully; and shall also include, and be understood and taken in like manner to mean and designate any and every Person who in any capacity shall intromit or interfere with, or shall enter upon the possession or management of any personal or moveable

able estate or effects in Scotland of any Person deceased, or who shall dispose of or distribute any part of such estate or effects, or shall uplift any debt due to any deceased Person, or who shall be confirmed executor testamentary or dative, or executor creditor, or executor ad omissa; and that the substantive word "Will," shall be taken and understood to mean, and include any and every testament, bond of provision, deed of legacies, testamentary instrument or disposition, or mortis-causâ deed or donation; and also to mean and include any codicil or addition or eik to any will in any part of the United Kingdom; that the terms "Probate," and "Letters of Administration" shall respectively be taken and understood to mean and include all instruments whatsoever, whereby any executor or administrator shall be authorized and empowered to act in the disposition, care, management or administration of the estate of any deceased Person; that the term "Monies arising from real or heritable estate," shall be construed to mean monies arising from the sale, burden, mortgage or other disposition of any real or heritable estate directed by any will to be sold, burdened, mortgaged or otherwise disposed of; that the words "Medicine or Composition," shall be construed to mean and include any medicine, medicament, medicinal drug, preparation or composition in respect of which any Stamp Duty shall be payable under this Act; and that the words "Packet or other Inclosure," shall be construed to mean and include every packet, box, bottle, pot, phial or other inclosure whatever, in which any such medicine, medicament, medicinal drug, preparation or composition shall be contained held or enclosed; that the words "Duly Stamped," used with reference to any deed, instrument or writing, or any newspaper or other matter or thing whatsoever, written or printed, or partly written and partly printed, or used with reference to the vellum, parchment or paper, or other substance or material upon which the same shall or may be engrossed, written or printed, or partly engrossed, written or printed, shall be deemed to mean duly stamped or marked with the proper Stamp for denoting the full and proper Stamp Duty payable thereon by law; that the word "Write" or the word "Written" used with reference to any such record, deed, bond, bill of exchange, promissory note, indenture or articles of apprenticeship, assignment, agreement, memorial, instrument, writing, matter or thing as aforesaid, shall be respectively deemed to mean and include the several words "engross," or "engrossed," "print" or "printed," or "partly engross and partly print," or "partly engrossed and partly printed," as well as "write or written," or any of them; and that the word "Printed," used with reference to any deed or instrument or any newspaper, shall be deemed to mean and include any deed or instrument or newspaper printed or lithographed, or in any other manner, struck off, copied or multiplied; that the word or term "Penalty" shall be

"Will."

"Probate."
"Letters of Administration."

"Monies arising from real or heritable Estate."

"Medicine or Composition."

"Packet or other Inclosure."

"Duly stamped."

"Write or Written."

"Printed."

"Penalty."

"England."

deemed to mean and include any fine or forfeiture, or any share of any penalty, fine or forfeiture; and that the word "England" shall be deemed to include Wales and the town of Berwick-upon-Tweed.

256.
Duties, Allowances, and Regulations under former Acts, repealed.

And be it Enacted, That from and after the commencement of this Act, all Stamp Duties payable under any Act in force immediately before the commencement of this Act, upon or for or in respect of any deed, instrument, article, matter or thing mentioned and specified in the said Schedule (A.) to this Act annexed, and also all allowances and drawbacks granted or payable by or under any Act in force as aforesaid, for or in respect of any deed, instrument, article, matter or thing mentioned and specified in the said Schedule, shall respectively cease and determine, and shall be no longer paid or payable, except in the cases hereinafter provided; and that all such deeds, instruments, articles, matters and things shall (except as aforesaid), from and after the commencement of this Act, be and become respectively subject and liable only to the several and respective Stamp Duties, and to the several allowances and drawbacks by this Act granted, and in and by the said Schedule respectively specified and set forth, and to no other Stamp Duties, allowances or drawback whatever; and that from and after the commencement of this Act, all clauses, regulations and provisions made by or contained in any Act or Acts in force immediately before the commencement of this Act, which are repeated or re-enacted in or provided for by this Act, or which are inconsistent with or contrary to any regulations provisions or clauses contained in this Act, so far as the same in any manner relate to or may be deemed to relate to the Duties by this Act granted, or any of them, shall (except as hereinafter provided) also cease and determine, and shall be and the same are hereby repealed: Provided always, That nothing herein contained shall extend or be construed to extend to repeal any Stamp Duties or allowances whatsoever which shall have accrued or been incurred before or upon the day next preceding the day of the commencement of this Act, and which shall then or at any time afterwards be or become due or payable and remain in arrear and unpaid; nor to repeal any of the said clauses, regulations or provisions contained in any former Act or Acts with respect to any of the said Duties or allowances so in arrear and unpaid as aforesaid, or with respect to any fine, penalty, forfeiture or punishment incurred, and not recovered or suffered for or in respect of any offence or crime committed or to be committed upon or before the day next preceding the day of the commencement of this Act: And provided also, That nothing in this Act contained shall extend to repeal the Duties imposed by any of the said former Acts upon or in respect of any legacy, or residue or share of residue of personal or moveable estate

Saving for Arrears and Penalties incurred.

Saving for Duties on Legacies and Residues of the Personal Estates of estate given by the will or testamentary instrument of any Person who shall die, or shall have died before or upon the day next preceding the day of the commencement of this Act, or in respect of any monies arising from the sale, burden, mortgage or other disposition of real or heritable estates, by the will of any such Person so dying, directed to be sold, burdened, mortgaged or otherwise disposed of, or upon or in respect of the residue or share of the residue of the personal or moveable estate of any such Person who shall die or who shall have died either testate or intestate before or upon the day next preceding the day of the commencement of this Act; but that all such Duties, and all arrears thereof, and all such fines, penalties, forfeitures and punishments shall and may respectively be sued, prosecuted for, recovered, obtained and inflicted by the same ways and means, and in such and the same manner as if this Act had not been passed.

Persons who shall die before the commencement of this Act.

257.
Commencement of this Act.

And be it Enacted, That this Act shall commence and take effect on the day of *One thousand eight hundred and* and shall thereupon and thenceforth be and continue in full force and operation; and the several Duties by this Act, and the Schedules hereto annexed, imposed and made payable, and the regulations for securing the payment and collection of the same herein contained, shall refer and relate to any and every probate or letters of administration which shall be granted in England or Ireland, and to any inventory which shall be exhibited and recorded in Scotland, upon or at any time after the said day of *One thousand eight hundred and* and to any and every legacy given by the will of any Person who shall die upon or after the said day of *One thousand eight hundred and* and to any succession to any personal or moveable estate, or any residue or share of residue of any such estate, or to any monies arising from real or heritable estate, of any Person who shall die upon or after the said day of *One thousand eight hundred and*

258.
Act may be altered this Session.

And be it Enacted, That this Act may be amended, altered or repealed by any Act or Acts to be passed in this present Session of Parliament.

The SCHEDULES referred to in this ACT.

SCHEDULE (A.)

Containing the DUTIES, ALLOWANCES and DRAWBACKS granted by this Act.

[*Note.*—This Schedule was printed separately, and delivered with the Votes.

SCHEDULE (B.)

Containing TABLES and RULES for determining the VALUE of ANNUITIES.

TABLE I.

The VALUES of an ANNUITY of £. 100 per Annum, held on a SINGLE LIFE, and payable Yearly.

Years of Age.	Values.			Years of Age.	Values.		
	£.	s.	d.		£.	s.	d.
Birth	1,032	14	–	46	1,208	18	–
1	1,346	10	–	47	1,189	–	–
2	1,563	6	–	48	1,168	10	–
3	1,646	4	–	49	1,147	10	–
4	1,701	–	–	50	1,126	8	–
5	1,724	16	–	51	1,105	14	–
6	1,748	4	–	52	1,084	18	–
7	1,761	2	–	53	1,063	14	–
8	1,766	4	–	54	1,042	2	–
9	1,762	10	–	55	1,020	2	–
10	1,752	6	–	56	997	14	–
11	1,739	6	–	57	974	18	–
12	1,725	2	–	58	951	12	–
13	1,710	6	–	59	928	–	–
14	1,695	–	–	60	903	18	–
15	1,679	2	–	61	879	10	–
16	1,662	10	–	62	854	14	–
17	1,646	4	–	63	829	2	–
18	1,630	18	–	64	803	–	–
19	1,616	14	–	65	776	2	–
20	1,603	6	–	66	748	16	–
21	1,591	4	–	67	721	2	–
22	1,579	14	–	68	693	–	–
23	1,568	–	–	69	664	14	–
24	1,556	–	–	70	636	2	–
25	1,543	16	–	71	607	10	–
26	1,531	4	–	72	579	–	–
27	1,518	8	–	73	550	14	–
28	1,505	6	–	74	523	–	–
29	1,491	16	–	75	496	4	–
30	1,478	2	–	76	471	–	–
31	1,463	18	–	77	445	14	–
32	1,449	10	–	78	419	14	–
33	1,434	14	–	79	392	2	–
34	1,419	10	–	80	364	6	–
35	1,403	18	–	81	337	14	–
36	1,388	–	–	82	312	4	–
37	1,371	12	–	83	288	14	–
38	1,354	16	–	84	270	16	–
39	1,337	10	–	85	254	6	–
40	1,319	14	–	86	239	6	–
41	1,301	16	–	87	225	2	–
42	1,283	16	–	88	213	2	–
43	1,265	14	–	89	196	14	–
44	1,247	4	–	90	175	16	–
45	1,228	6	–				

SCHEDULE (B.)—*continued.*

TABLE II.

The VALUES of an ANNUITY of £.100 per Annum, payable Yearly, held on the JOINT CONTINUANCE of TWO LIVES.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
90	90	92	4	–	90	37	168	8	–	89	75	154	2	–
90	89	94	17	–	90	36	168	12	–	89	74	157	–	–
90	88	97	10	–	90	35	168	16	–	89	73	159	6	–
90	87	100	3	–	90	34	168	18	–	89	72	161	12	–
90	86	102	16	–	90	33	169	1	–	89	71	163	18	–
90	85	105	8	–	90	32	169	3	–	89	70	166	4	–
90	84	109	17	–	90	31	169	6	–	89	69	168	10	–
90	83	114	7	–	90	30	169	8	–	89	68	169	16	–
90	82	118	16	–	90	29	169	10	–	89	67	171	3	–
90	81	123	6	–	90	28	169	12	–	89	66	172	9	–
90	80	127	16	–	90	27	169	14	–	89	65	173	16	–
90	79	130	10	–	90	26	169	16	–	89	64	175	2	–
90	78	133	4	–	90	25	169	18	–	89	63	175	17	–
90	77	135	18	–	90	24	170	–	–	89	62	176	12	–
90	76	138	12	–	90	23	170	2	–	89	61	177	7	–
90	75	141	6	–	90	22	170	4	–	89	60	178	2	–
90	74	143	7	–	90	21	170	6	–	89	59	178	16	–
90	73	145	8	–	90	20	170	8	–	89	58	179	7	–
90	72	147	9	–	90	19	170	15	–	89	57	179	19	–
90	71	149	10	–	90	18	171	2	–	89	56	180	10	–
90	70	151	10	–	90	17	171	9	–	89	55	181	2	–
90	69	152	14	–	90	16	171	16	–	89	54	181	14	–
90	68	153	18	–	90	15	172	2	–	89	53	182	3	–
90	67	155	2	–	90	14	172	4	–	89	52	182	12	–
90	66	156	6	–	90	13	172	5	–	89	51	183	1	–
90	65	157	10	–	90	12	172	7	–	89	50	183	10	–
90	64	158	3	–	90	11	172	8	–	89	49	184	–	–
90	63	158	16	–	90	10	172	9	–	89	48	184	7	–
90	62	159	9	–	90	9	172	4	–	89	47	184	15	–
90	61	160	2	–	90	8	171	10	–	89	46	185	2	–
90	60	160	16	–	90	7	170	5	–	89	45	185	10	–
90	59	161	6	–	90	6	168	15	–	89	44	185	18	–
90	58	161	16	–	90	5	166	17	–	89	43	186	3	–
90	57	162	6	–	90	4	165	13	–	89	42	186	8	–
90	56	162	16	–	90	3	161	17	–	89	41	186	13	–
90	55	163	6	–	90	2	156	10	–	89	40	186	18	–
90	54	163	13	–	90	1	138	19	–	89	39	187	4	–
90	53	164	1	–						89	38	187	8	–
90	52	164	8	–						89	37	187	12	–
90	51	164	16	–	89	89	101	10	–	89	36	187	16	–
90	50	165	2	–	89	88	104	9	–	89	35	188	–	–
90	49	165	9	–	89	87	107	9	–	89	34	188	4	–
90	48	165	16	–	89	86	110	8	–	89	33	188	7	–
90	47	166	3	–	89	85	113	8	–	89	32	188	10	–
90	46	166	10	–	89	84	116	8	–	89	31	188	13	–
90	45	166	16	–	89	83	121	13	–	89	30	188	16	–
90	44	167	–	–	89	82	126	18	–	89	29	188	18	–
90	43	167	5	–	89	81	132	3	–	89	28	189	–	–
90	42	167	9	–	89	80	137	8	–	89	27	189	3	–
90	41	167	14	–	89	79	142	14	–	89	26	189	5	–
90	40	167	18	–	89	78	145	11	–	89	25	189	8	–
90	39	168	1	–	89	77	148	8	–	89	24	189	10	–
90	38	168	5	–	89	76	151	5	–	89	23	189	13	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
89	22	189	17	–
89	21	190	–	–
89	20	190	4	–
89	19	190	8	–
89	18	190	16	–
89	17	191	4	–
89	16	191	12	–
89	15	192	–	–
89	14	192	8	–
89	13	192	10	–
89	12	192	12	–
89	11	192	13	–
89	10	192	12	–
89	9	192	7	–
89	8	191	10	–
89	7	190	2	–
89	6	188	7	–
89	5	186	2	–
89	4	184	11	–
89	3	180	3	–
89	2	173	19	–
89	1	154	1	–
88	88	103	–	–
88	87	107	11	–
88	86	112	3	–
88	85	116	14	–
88	84	121	6	–
88	83	125	18	–
88	82	131	13	–
88	81	137	8	–
88	80	143	3	–
88	79	148	18	–
88	78	154	12	–
88	77	157	12	–
88	76	160	13	–
88	75	163	13	–
88	74	166	14	–
88	73	169	14	–
88	72	172	2	–
88	71	174	10	–
88	70	176	18	–
88	69	179	6	–
88	68	181	14	–
88	67	183	1	–
88	66	184	9	–
88	65	185	16	–
88	64	187	4	–
88	63	188	12	–
88	62	189	9	–
88	61	190	6	–
88	60	191	3	–
88	59	192	–	–
88	58	192	16	–
88	57	193	9	–
88	56	194	2	–
88	55	194	15	–
88	54	195	8	–
88	53	196	–	–
88	52	196	11	–
88	51	197	2	–
88	50	197	13	–
88	49	198	4	–
88	48	198	14	–
88	47	199	1	–
88	46	199	9	–
88	45	199	16	–
88	44	200	4	–
88	43	200	12	–
88	42	200	18	–
88	41	201	5	–
88	40	201	11	–
88	39	201	18	–
88	38	202	4	–
88	37	202	8	–
88	36	202	13	–
88	35	202	17	–
88	34	203	2	–
88	33	203	6	–
88	32	203	9	–
88	31	203	12	–
88	30	203	15	–
88	29	203	18	–
88	28	204	2	–
88	27	204	5	–
88	26	204	8	–
88	25	204	11	–
88	24	204	14	–
88	23	204	16	–
88	22	205	1	–
88	21	205	6	–
88	20	205	11	–
88	19	205	16	–
88	18	206	2	–
88	17	206	10	–
88	16	206	18	–
88	15	207	6	–
88	14	207	14	–
88	13	208	2	–
88	12	208	4	–
88	11	208	6	–
88	10	208	5	–
88	9	207	19	–
88	8	207	2	–
88	7	205	10	–
88	6	203	11	–
88	5	201	–	–
88	4	199	4	–
88	3	194	6	–
88	2	187	7	–
88	1	165	13	–
87	87	112	8	–
87	86	117	1	–
87	85	121	14	–
87	84	126	7	–
87	83	131	–	–
87	82	135	12	–
87	81	141	3	–
87	80	146	14	–
87	79	152	5	–
87	78	157	16	–
87	77	163	6	–
87	76	166	10	–
87	75	169	15	–
87	74	172	19	–
87	73	176	4	–
87	72	179	8	–
87	71	181	16	–
87	70	184	5	–
87	69	186	13	–
87	68	189	2	–
87	67	191	10	–
87	66	192	18	–
87	65	194	6	–
87	64	195	14	–
87	63	197	2	–
87	62	198	10	–
87	61	199	8	–
87	60	200	6	–
87	59	201	4	–
87	58	202	2	–
87	57	203	–	–
87	56	203	13	–
87	55	204	6	–
87	54	204	19	–
87	53	205	12	–
87	52	206	6	–
87	51	206	18	–
87	50	207	10	–
87	49	208	2	–
87	48	208	14	–
87	47	209	6	–
87	46	209	14	–
87	45	210	2	–
87	44	210	10	–
87	43	210	18	–
87	42	211	6	–
87	41	211	13	–
87	40	212	–	–
87	39	212	7	–
87	38	212	14	–
87	37	213	–	–
87	36	213	5	–
87	35	213	10	–
87	34	213	15	–
87	33	214	–	–
87	32	214	4	–
87	31	214	7	–
87	30	214	11	–
87	29	214	14	–
87	28	214	18	–
87	27	215	2	–
87	26	215	5	–
87	25	215	8	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
87	24	215	11	–
87	23	215	14	–
87	22	215	16	–
87	21	216	3	–
87	20	216	11	–
87	19	216	18	–
87	18	217	6	–
87	17	217	14	–
87	16	218	1	–
87	15	218	8	–
87	14	218	15	–
87	13	219	2	–
87	12	219	10	–
87	11	219	12	–
87	10	219	12	–
87	9	219	6	–
87	8	218	8	–
87	7	216	14	–
87	6	214	12	–
87	5	211	16	–
87	4	209	16	–
87	3	204	10	–
87	2	197	–	–
87	1	173	19	–
86	86	119	10	–
86	85	125	3	–
86	84	130	16	–
86	83	136	9	–
86	82	142	2	–
86	81	147	16	–
86	80	153	–	–
86	79	158	5	–
86	78	163	9	–
86	77	168	14	–
86	76	173	18	–
86	75	177	8	–
86	74	180	18	–
86	73	184	8	–
86	72	187	18	–
86	71	191	8	–
86	70	193	16	–
86	69	196	5	–
86	68	198	13	–
86	67	201	2	–
86	66	203	10	–
86	65	204	18	–
86	64	206	6	–
86	63	207	14	–
86	62	209	2	–
86	61	210	10	–
86	60	211	9	–
86	59	212	8	–
86	58	213	7	–
86	57	214	6	–
86	56	215	6	–
86	55	216	–	–
86	54	216	14	–
86	53	217	8	–
86	52	218	2	–
86	51	218	16	–
86	50	219	9	–
86	49	220	2	–
86	48	220	15	–
86	47	221	8	–
86	46	222	2	–
86	45	222	10	–
86	44	222	18	–
86	43	223	6	–
86	42	223	14	–
86	41	224	2	–
86	40	224	9	–
86	39	224	17	–
86	38	225	4	–
86	37	225	12	–
86	36	226	–	–
86	35	226	5	–
86	34	226	10	–
86	33	226	15	–
86	32	227	–	–
86	31	227	4	–
86	30	227	8	–
86	29	227	12	–
86	28	227	16	–
86	27	228	–	–
86	26	228	4	–
86	25	228	7	–
86	24	228	10	–
86	23	228	13	–
86	22	228	16	–
86	21	229	–	–
86	20	229	10	–
86	19	230	–	–
86	18	230	10	–
86	17	231	–	–
86	16	231	10	–
86	15	231	16	–
86	14	232	2	–
86	13	232	8	–
86	12	232	14	–
86	11	233	1	–
86	10	233	1	–
86	9	232	16	–
86	8	231	15	–
86	7	230	–	–
86	6	227	15	–
86	5	224	15	–
86	4	222	10	–
86	3	216	16	–
86	2	208	15	–
86	1	184	1	–
85	85	133	18	–
85	84	139	5	–
85	83	144	13	–
85	82	150	–	–
85	81	155	8	–
85	80	160	16	–
85	79	165	15	–
85	78	170	14	–
85	77	175	13	–
85	76	180	12	–
85	75	185	12	–
85	74	189	6	–
85	73	193	1	–
85	72	196	15	–
85	71	200	9	–
85	70	204	4	–
85	69	206	12	–
85	68	209	1	–
85	67	211	9	–
85	66	213	18	–
85	65	216	6	–
85	64	217	14	–
85	63	219	3	–
85	62	220	11	–
85	61	222	–	–
85	60	223	8	–
85	59	224	8	–
85	58	225	8	–
85	57	226	8	–
85	56	227	8	–
85	55	228	8	–
85	54	229	3	–
85	53	229	18	–
85	52	230	13	–
85	51	231	8	–
85	50	232	4	–
85	49	232	17	–
85	48	233	11	–
85	47	234	4	–
85	46	234	18	–
85	45	235	12	–
85	44	236	1	–
85	43	236	10	–
85	42	236	19	–
85	41	237	8	–
85	40	237	18	–
85	39	238	5	–
85	38	238	13	–
85	37	239	–	–
85	36	239	8	–
85	35	239	16	–
85	34	240	1	–
85	33	240	6	–
85	32	240	11	–
85	31	240	16	–
85	30	241	2	–
85	29	241	6	–
85	28	241	10	–
85	27	241	14	–
85	26	241	18	–
85	25	242	2	–
85	24	242	6	–
85	23	242	10	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
85	22	242	14	–
85	21	242	18	–
85	20	243	2	–
85	19	243	14	–
85	18	244	7	–
85	17	244	19	–
85	16	245	12	–
85	15	246	4	–
85	14	246	9	–
85	13	246	14	–
85	12	246	19	–
85	11	247	4	–
85	10	247	7	–
85	9	247	2	–
85	8	246	1	–
85	7	244	2	–
85	6	241	13	–
85	5	238	9	–
85	4	236	–	–
85	3	229	16	–
85	2	221	2	–
85	1	194	17	–
84	84	138	14	–
84	83	145	19	–
84	82	153	5	–
84	81	160	10	–
84	80	167	16	–
84	79	175	2	–
84	78	179	18	–
84	77	184	14	–
84	76	189	10	–
84	75	194	6	–
84	74	199	2	–
84	73	202	19	–
84	72	206	16	–
84	71	210	13	–
84	70	214	10	–
84	69	218	6	–
84	68	220	15	–
84	67	223	4	–
84	66	225	13	–
84	65	228	2	–
84	64	230	10	–
84	63	231	18	–
84	62	233	7	–
84	61	234	15	–
84	60	236	4	–
84	59	237	12	–
84	58	238	13	–
84	57	239	14	–
84	56	240	15	–
84	55	241	16	–
84	54	242	16	–
84	53	243	13	–
84	52	244	10	–
84	51	245	7	–
84	50	246	4	–
84	49	247	–	–
84	48	247	14	–
84	47	248	8	–
84	46	249	2	–
84	45	249	16	–
84	44	250	10	–
84	43	251	–	–
84	42	251	10	–
84	41	252	–	–
84	40	252	10	–
84	39	253	–	–
84	38	253	7	–
84	37	253	15	–
84	36	254	2	–
84	35	254	10	–
84	34	254	18	–
84	33	255	3	–
84	32	255	9	–
84	31	255	14	–
84	30	256	–	–
84	29	256	6	–
84	28	256	10	–
84	27	256	15	–
84	26	256	19	–
84	25	257	4	–
84	24	257	8	–
84	23	257	14	–
84	22	258	–	–
84	21	258	6	–
84	20	258	12	–
84	19	258	18	–
84	18	259	11	–
84	17	260	4	–
84	16	260	17	–
84	15	261	10	–
84	14	262	4	–
84	13	262	6	–
84	12	262	8	–
84	11	262	10	–
84	10	262	12	–
84	9	262	14	–
84	8	261	13	–
84	7	259	12	–
84	6	256	18	–
84	5	253	9	–
84	4	250	15	–
84	3	244	2	–
84	2	234	14	–
84	1	206	12	–
83	83	151	–	–
83	82	158	15	–
83	81	166	11	–
83	80	174	6	–
83	79	182	2	–
83	78	189	18	–
83	77	194	15	–
83	76	199	12	–
83	75	204	9	–
83	74	209	6	–
83	73	214	2	–
83	72	218	–	–
83	71	221	18	–
83	70	225	16	–
83	69	229	14	–
83	68	233	12	–
83	67	236	–	–
83	66	238	9	–
83	65	240	17	–
83	64	243	6	–
83	63	245	14	–
83	62	247	3	–
83	61	248	12	–
83	60	250	1	–
83	59	251	10	–
83	58	253	–	–
83	57	254	2	–
83	56	255	4	–
83	55	256	6	–
83	54	257	8	–
83	53	258	10	–
83	52	259	9	–
83	51	260	8	–
83	50	261	7	
83	49	262	6	–
83	48	263	4	–
83	47	263	17	–
83	46	264	11	–
83	45	265	4	–
83	44	265	18	–
83	43	266	12	–
83	42	267	3	–
83	41	267	14	–
83	40	268	5	–
83	39	268	16	–
83	38	269	8	–
83	37	269	15	–
83	36	270	3	–
83	35	270	10	–
83	34	270	18	–
83	33	271	6	–
83	32	271	12	–
83	31	271	18	–
83	30	272	4	–
83	29	272	10	–
83	28	272	16	–
83	27	273	1	–
83	26	273	6	–
83	25	273	11	–
83	24	273	16	–
83	23	274	–	–
83	22	274	8	–
83	21	274	16	–
83	20	275	4	–
83	19	275	12	–
83	18	276	–	–
83	17	276	13	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
83	16	277	7	–	82	41	288	8	–	81	65	277	1	–
83	15	278	–	–	82	40	289	1	–	81	64	279	11	–
83	14	278	14	–	82	39	289	13	–	81	63	282	–	–
83	13	279	8	–	82	38	290	6	–	81	62	284	10	–
83	12	279	4	–	82	37	290	18	–	81	61	287	–	–
83	11	279	1	–	82	36	291	6	–	81	60	288	13	–
83	10	278	17	–	82	35	291	14	–	81	59	290	6	–
83	9	278	13	–	82	34	292	2	–	81	58	291	19	–
83	8	278	10	–	82	33	292	10	–	81	57	293	12	–
83	7	276	6	–	82	32	292	18	–	81	56	295	6	–
83	6	273	10	–	82	31	293	4	–	81	55	296	11	–
83	5	269	14	–	82	30	293	11	–	81	54	297	16	–
83	4	266	15	–	82	29	293	17	–	81	53	299	1	–
83	3	259	12	–	82	28	294	4	–	81	52	300	6	–
83	2	249	8	–	82	27	294	10	–	81	51	301	10	–
83	1	219	8	–	82	26	294	15	–	81	50	302	13	–
					82	25	295	–	–	81	49	303	16	–
					82	24	295	5	–	81	48	304	19	–
82	82	168	2	–	82	23	295	10	–	81	47	306	2	–
82	81	176	–	–	82	22	295	16	–	81	46	307	4	–
82	80	183	19	–	82	21	296	7	–	81	45	307	19	–
82	79	191	17	–	82	20	296	19	–	81	44	308	14	–
82	78	199	16	–	82	19	297	10	–	81	43	309	9	–
82	77	207	14	–	82	18	298	2	–	81	42	310	4	–
82	76	212	17	–	82	17	298	14	–	81	41	310	18	–
82	75	218	–	–	82	16	299	7	–	81	40	311	11	–
82	74	223	3	–	82	15	300	–	–	81	39	312	4	–
82	73	228	8	–	82	14	300	13	–	81	38	312	17	–
82	72	233	8	–	82	13	301	6	–	81	37	313	10	–
82	71	237	7	–	82	12	302	–	–	81	36	314	4	–
82	70	241	7	–	82	11	301	5	–	81	35	314	13	–
82	69	245	6	–	82	10	300	10	–	81	34	315	2	–
82	68	249	6	–	82	9	299	15	–	81	33	315	11	–
82	67	253	6	–	82	8	299	–	–	81	32	316	–	–
82	66	255	15	–	82	7	298	7	–	81	31	316	8	–
82	65	258	4	–	82	6	295	5	–	81	30	316	15	–
82	64	260	13	–	82	5	291	2	–	81	29	317	2	–
82	63	263	2	–	82	4	287	16	–	81	28	317	9	–
82	62	265	12	–	82	3	280	–	–	81	27	317	16	–
82	61	267	3	–	82	2	268	18	–	81	26	318	2	–
82	60	268	14	–	82	1	236	6	–	81	25	318	7	–
82	59	270	5	–						81	24	318	13	–
82	58	271	16	–						81	23	318	18	–
82	57	273	6	–	81	81	186	18	–	81	22	319	4	–
82	56	274	9	–	81	80	194	13	–	81	21	319	10	–
82	55	275	13	–	81	79	202	9	–	81	20	320	6	–
82	54	270	16	–	81	78	210	4	–	81	19	321	2	–
82	53	278	–	–	81	77	218	–	–	81	18	321	18	–
82	52	279	4	–	81	76	225	16	–	81	17	322	14	–
82	51	280	4	–	81	75	231	9	–	81	16	323	10	–
82	50	281	5	–	81	74	237	3	–	81	15	324	1	–
82	49	282	5	–	81	73	242	16	–	81	14	324	13	–
82	48	283	6	–	81	72	248	10	–	81	13	325	4	–
82	47	284	6	–	81	71	254	4	–	81	12	325	16	–
82	46	285	–	–	81	70	258	5	–	81	11	326	8	–
82	45	285	14	–	81	69	262	7	–	81	10	324	18	–
82	44	286	8	–	81	68	266	8	–	81	9	323	8	–
82	43	287	2	–	81	67	270	10	–	81	8	321	18	–
82	42	287	16	–	81	66	274	12	–	81	7	320	8	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
81	6	318	18	–
81	5	314	7	–
81	4	310	14	–
81	3	302	2	–
81	2	289	18	–
81	1	254	10	–
80	80	206	16	–
80	79	214	8	–
80	78	222	–	–
80	77	229	12	–
80	76	237	4	–
80	75	244	16	–
80	74	250	19	–
80	73	257	3	–
80	72	263	6	–
80	71	269	10	–
80	70	275	14	–
80	69	279	17	–
80	68	284	–	–
80	67	288	3	–
80	66	292	6	–
80	65	296	10	–
80	64	299	1	–
80	63	301	12	–
80	62	304	3	–
80	61	306	14	–
80	60	309	4	–
80	59	310	19	–
80	58	312	14	–
80	57	314	9	–
80	56	316	4	–
80	55	318	–	–
80	54	319	7	–
80	53	320	14	–
80	52	322	1	–
80	51	323	8	–
80	50	324	14	–
80	49	325	18	–
80	48	327	3	–
80	47	328	7	–
80	46	329	12	–
80	45	330	16	–
80	44	331	12	–
80	43	332	9	–
80	42	333	5	–
80	41	334	2	–
80	40	334	18	–
80	39	335	11	–
80	38	336	5	–
80	37	336	18	–
80	36	337	12	–
80	35	338	6	–
80	34	338	15	–
80	33	339	4	–
80	32	339	13	–
80	31	340	2	–
80	30	340	12	–
80	29	340	19	–
80	28	341	7	–
80	27	341	14	–
80	26	342	2	–
80	25	342	10	–
80	24	342	17	–
80	23	343	4	–
80	22	343	11	–
80	21	343	18	–
80	20	344	6	–
80	19	345	5	–
80	18	346	5	–
80	17	347	4	–
80	16	348	4	–
80	15	349	4	–
80	14	349	14	–
80	13	350	4	–
80	12	350	14	–
80	11	351	4	–
80	10	351	14	–
80	9	351	8	–
80	8	349	19	–
80	7	347	2	–
80	6	343	8	–
80	5	338	8	–
80	4	334	7	–
80	3	324	19	–
80	2	311	13	–
80	1	272	15	–
79	79	227	2	–
79	78	234	17	–
79	77	242	12	–
79	76	250	7	–
79	75	258	2	–
79	74	265	18	–
79	73	272	6	–
79	72	278	14	–
79	71	285	2	–
79	70	291	10	–
79	69	297	18	–
79	68	302	3	–
79	67	306	8	–
79	66	310	13	–
79	65	314	18	–
79	64	319	4	–
79	63	321	16	–
79	62	324	8	–
79	61	327	–	–
79	60	329	12	–
79	59	332	4	–
79	58	334	1	–
79	57	335	19	–
79	56	337	14	–
79	55	339	12	–
79	54	341	12	–
79	53	343	1	–
79	52	344	11	–
79	51	346	–	–
79	50	347	10	–
79	49	349	–	–
79	48	350	5	–
79	47	351	10	–
79	46	352	15	–
79	45	354	–	–
79	44	355	4	–
79	43	356	2	–
79	42	357	1	–
79	41	357	19	–
79	40	358	18	–
79	39	359	16	–
79	38	360	10	–
79	37	361	4	–
79	36	361	18	–
79	35	362	12	–
79	34	363	6	–
79	33	363	16	–
79	32	364	7	–
79	31	364	17	–
79	30	365	8	–
79	29	365	18	–
79	28	366	6	–
79	27	366	14	–
79	26	367	2	–
79	25	367	10	–
79	24	367	18	–
79	23	368	8	–
79	22	368	18	–
79	21	369	8	–
79	20	369	18	–
79	19	370	8	–
79	18	371	10	–
79	17	372	12	–
79	16	373	14	–
79	15	374	16	–
79	14	375	18	–
79	13	376	4	–
79	12	376	11	–
79	11	376	17	–
79	10	377	3	–
79	9	377	10	–
79	8	375	19	–
79	7	372	18	–
79	6	368	17	–
79	5	363	9	–
79	4	358	18	–
79	3	348	14	–
79	2	333	12	–
79	1	292	14	–
78	78	247	–	–
78	77	254	19	–
78	76	262	19	–
78	75	270	18	–
78	74	278	18	–
78	73	286	18	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
78	72	293	10	–
78	71	300	2	–
78	70	306	14	–
78	69	313	6	–
78	68	319	18	–
78	67	324	4	–
78	66	328	10	–
78	65	332	16	–
78	64	337	2	–
78	63	341	8	–
78	62	344	2	–
78	61	346	16	–
78	60	349	10	–
78	59	352	4	–
78	58	354	18	–
78	57	356	17	–
78	56	358	17	–
78	55	360	16	–
78	54	362	16	–
78	53	364	16	–
78	52	366	9	–
78	51	368	2	–
78	50	369	15	–
78	49	371	8	–
78	48	373	2	–
78	47	374	7	–
78	46	375	12	–
78	45	376	17	–
78	44	378	2	–
78	43	379	8	–
78	42	380	8	–
78	41	381	8	–
78	40	382	8	–
78	39	383	8	–
78	38	384	8	–
78	37	385	3	–
78	36	385	18	–
78	35	386	13	–
78	34	387	8	–
78	33	388	2	–
78	32	388	13	–
78	31	389	4	–
78	30	389	15	–
78	29	390	6	–
78	28	390	16	–
78	27	391	5	–
78	26	391	14	–
78	25	392	3	–
78	24	392	12	–
78	23	393	–	–
78	22	393	13	–
78	21	394	7	–
78	20	395	–	–
78	19	395	14	–
78	18	396	8	–
78	17	397	11	–
78	16	398	14	–
78	15	399	17	–
78	14	401	–	–
78	13	402	4	–
78	12	402	1	–
78	11	401	19	–
78	10	401	16	–
78	9	401	14	–
78	8	401	12	–
78	7	398	8	–
78	6	394	1	–
78	5	388	2	–
78	4	383	3	–
78	3	372	1	–
78	2	356	11	–
78	1	311	8	–
77	77	265	12	–
77	76	273	17	–
77	75	282	3	–
77	74	290	8	–
77	73	298	14	–
77	72	307	–	–
77	71	313	14	–
77	70	320	8	–
77	69	327	2	–
77	68	333	16	–
77	67	340	10	–
77	66	344	16	–
77	65	349	3	–
77	64	353	9	–
77	63	357	16	–
77	62	362	2	–
77	61	364	18	–
77	60	367	14	–
77	59	370	10	–
77	58	373	6	–
77	57	376	2	–
77	56	378	3	–
77	55	380	4	–
77	54	382	5	–
77	53	384	6	–
77	52	386	8	–
77	51	388	4	–
77	50	390	–	–
77	49	391	16	–
77	48	393	12	–
77	47	395	8	–
77	46	396	14	–
77	45	398	–	–
77	44	399	6	–
77	43	400	12	–
77	42	401	18	–
77	41	402	19	–
77	40	404	1	–
77	39	405	2	–
77	38	406	4	–
77	37	407	6	–
77	36	408	1	–
77	35	408	16	–
77	34	409	11	–
77	33	410	6	–
77	32	411	2	–
77	31	411	13	–
77	30	412	5	–
77	29	412	16	–
77	28	413	8	–
77	27	414	–	–
77	26	414	9	–
77	25	414	19	–
77	24	415	8	–
77	23	415	18	–
77	22	416	8	–
77	21	417	6	–
77	20	418	5	–
77	19	419	3	–
77	18	420	2	–
77	17	421	–	–
77	16	422	3	–
77	15	423	6	–
77	14	424	9	–
77	13	425	13	–
77	12	426	16	–
77	11	425	17	–
77	10	424	19	–
77	9	424	1	–
77	8	423	2	–
77	7	422	4	–
77	6	417	11	–
77	5	411	4	–
77	4	405	16	–
77	3	393	18	–
77	2	376	19	–
77	1	329	13	–
76	76	283	6	–
76	75	292	1	–
76	74	300	16	–
76	73	309	11	–
76	72	318	6	–
76	71	327	–	–
76	70	333	14	–
76	69	340	9	–
76	68	347	3	–
76	67	353	18	–
76	66	360	12	–
76	65	364	18	–
76	64	369	4	–
76	63	373	10	–
76	62	377	16	–
76	61	382	2	–
76	60	385	–	–
76	59	387	18	–
76	58	390	16	–
76	57	393	14	–
76	56	396	12	–
76	55	398	15	–
76	54	400	18	–
76	53	403	1	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
76	52	405	4	–
76	51	407	8	–
76	50	409	7	–
76	49	411	6	–
76	48	413	5	–
76	47	415	4	–
76	46	417	2	–
76	45	418	9	–
76	44	419	16	–
76	43	421	3	–
76	42	422	10	–
76	41	423	16	–
76	40	424	19	–
76	39	426	2	–
76	38	427	5	–
76	37	428	8	–
76	36	429	10	–
76	35	430	6	–
76	34	431	2	–
76	33	431	18	–
76	32	432	14	–
76	31	433	10	–
76	30	434	2	–
76	29	434	14	–
76	28	435	6	–
76	27	435	18	–
76	26	436	10	–
76	25	437	–	–
76	24	437	11	–
76	23	438	1	–
76	22	438	12	–
76	21	439	2	–
76	20	440	6	–
76	19	441	11	–
76	18	442	15	–
76	17	444	–	–
76	16	445	4	–
76	15	445	18	–
76	14	446	12	–
76	13	447	6	–
76	12	448	–	–
76	11	448	14	–
76	10	447	–	–
76	9	445	7	–
76	8	443	13	–
76	7	442	–	–
76	6	440	6	–
76	5	432	4	–
76	4	427	2	–
76	3	415	14	–
76	2	397	16	–
76	1	346	12	–
75	75	301	10	–
75	74	310	12	–
75	73	319	15	–
75	72	328	17	–
75	71	338	–	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
75	70	347	2	–
75	69	353	16	–
75	68	360	10	–
75	67	367	4	–
75	66	373	18	–
75	65	380	12	–
75	64	384	18	–
75	63	389	4	–
75	62	393	10	–
75	61	397	16	–
75	60	402	2	–
75	59	405	2	–
75	58	408	2	–
75	57	411	2	–
75	56	414	2	–
75	55	417	2	–
75	54	419	7	–
75	53	421	13	–
75	52	423	18	–
75	51	426	4	–
75	50	428	10	–
75	49	430	10	–
75	48	432	11	–
75	47	434	11	–
75	46	436	12	–
75	45	438	12	–
75	44	440	–	–
75	43	441	9	–
75	42	442	17	–
75	41	444	6	–
75	40	445	14	–
75	39	446	17	–
75	38	448	1	–
75	37	449	4	–
75	36	450	9	–
75	35	451	12	–
75	34	452	8	–
75	33	453	5	–
75	32	454	1	–
75	31	454	18	–
75	30	455	14	–
75	29	456	7	–
75	28	457	–	–
75	27	457	13	–
75	26	458	6	–
75	25	458	18	–
75	24	459	10	–
75	23	460	2	–
75	22	460	14	–
75	21	461	6	–
75	20	461	18	–
75	19	463	8	–
75	18	464	19	–
75	17	466	9	–
75	16	468	–	–
75	15	469	10	–
75	14	470	2	–
75	13	470	14	–
75	12	471	6	–

Ages of the Elder Lives.	Ages of the Younger Lives	Va'ues of the Annuities.		
		£.	s.	d.
75	11	471	18	–
75	10	472	10	–
75	9	469	3	–
75	8	465	16	–
75	7	462	9	–
75	6	459	2	–
75	5	455	14	–
75	4	449	18	–
75	3	437	12	–
75	2	418	14	–
75	1	364	18	–
74	74	321	2	–
74	73	330	11	–
74	72	340	–	–
74	71	349	9	–
74	70	358	18	–
74	69	368	6	–
74	68	375	–	–
74	67	381	15	–
74	66	388	9	–
74	65	395	4	–
74	64	401	18	–
74	63	406	4	–
74	62	410	10	–
74	61	414	16	–
74	60	419	2	–
74	59	423	8	–
74	58	426	10	–
74	57	429	12	–
74	56	432	14	–
74	55	435	16	–
74	54	438	18	–
74	53	441	7	–
74	52	443	16	–
74	51	446	5	–
74	50	448	14	–
74	49	451	2	–
74	48	453	3	–
74	47	455	3	–
74	46	457	4	–
74	45	459	4	–
74	44	461	6	–
74	43	462	17	–
74	42	464	8	–
74	41	465	19	–
74	40	467	10	–
74	39	469	–	–
74	38	470	3	–
74	37	471	7	–
74	36	472	10	–
74	35	473	14	–
74	34	474	18	–
74	33	475	15	–
74	32	476	12	–
74	31	477	9	–
74	30	478	6	–
74	29	479	4	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
74	28	479	18	–
74	27	480	12	–
74	26	481	6	–
74	25	482	–	–
74	24	482	14	–
74	23	483	9	–
74	22	484	5	–
74	21	485	–	–
74	20	485	16	–
74	19	486	12	–
74	18	488	5	–
74	17	489	19	–
74	16	491	12	–
74	15	493	6	–
74	14	495	–	–
74	13	495	7	–
74	12	495	15	–
74	11	496	2	–
74	10	496	10	–
74	9	496	18	–
74	8	496	12	–
74	7	494	–	–
74	6	487	14	–
74	5	479	18	–
74	4	472	12	–
74	3	459	6	–
74	2	439	12	–
74	1	383	4	–
73	73	342	2	–
73	72	351	14	–
73	71	361	6	–
73	70	370	18	–
73	69	380	10	–
73	68	390	2	–
73	67	396	16	–
73	66	403	10	–
73	65	410	4	–
73	64	416	18	–
73	63	423	12	–
73	62	427	19	–
73	61	432	7	–
73	60	436	14	–
73	59	441	2	–
73	58	445	10	–
73	57	448	13	–
73	56	451	17	–
73	55	455	–	–
73	54	458	4	–
73	53	461	8	–
73	52	464	1	–
73	51	466	14	–
73	50	469	7	–
73	49	472	–	–
73	48	474	12	–
73	47	476	13	–
73	46	478	14	–
73	45	480	15	–
73	44	482	16	–
73	43	484	16	–
73	42	486	9	–
73	41	488	2	–
73	40	489	15	–
73	39	491	8	–
73	38	493	–	–
73	37	494	4	–
73	36	495	9	–
73	35	496	13	–
73	34	497	18	–
73	33	499	2	–
73	32	500	–	–
73	31	500	18	–
73	30	501	16	–
73	29	502	14	–
73	28	503	12	–
73	27	504	6	–
73	26	505	1	–
73	25	505	15	–
73	24	506	10	–
73	23	507	4	–
73	22	508	4	–
73	21	509	5	–
73	20	510	5	–
73	19	511	6	–
73	18	512	6	–
73	17	514	1	–
73	16	516	17	–
73	15	517	12	–
73	14	519	8	–
73	13	521	4	–
73	12	521	1	–
73	11	520	18	–
73	10	520	15	–
73	9	520	12	–
73	8	520	8	–
73	7	517	18	–
73	6	512	16	–
73	5	504	2	–
73	4	496	12	–
73	3	481	2	–
73	2	460	10	–
73	1	401	10	–
72	72	363	18	–
72	71	373	12	–
72	70	383	6	–
72	69	393	–	–
72	68	402	14	–
72	67	412	8	–
72	66	419	1	–
72	65	425	15	–
72	64	432	8	–
72	63	439	2	–
72	62	445	16	–
72	61	450	4	–
72	60	454	13	–
72	59	459	1	–
72	58	463	10	–
72	57	467	18	–
72	56	471	4	–
72	55	474	11	–
72	54	477	17	–
72	53	481	4	–
72	52	484	10	–
72	51	487	5	–
72	50	490	–	–
72	49	492	15	–
72	48	495	10	–
72	47	498	6	–
72	46	500	7	–
72	45	502	9	–
72	44	504	10	–
72	43	506	12	–
72	42	508	14	–
72	41	510	9	–
72	40	512	4	–
72	39	513	19	–
72	38	515	14	–
72	37	517	8	–
72	36	518	13	–
72	35	519	18	–
72	34	521	3	–
72	33	522	8	–
72	32	523	12	–
72	31	524	11	–
72	30	525	10	–
72	29	526	9	–
72	28	527	8	–
72	27	528	6	–
72	26	529	1	–
72	25	529	16	–
72	24	530	11	–
72	23	531	6	–
72	22	532	2	–
72	21	533	9	–
72	20	534	16	–
72	19	536	3	–
72	18	537	10	–
72	17	538	18	–
72	16	540	13	–
72	15	542	9	–
72	14	544	4	–
72	13	546	–	–
72	12	547	16	–
72	11	546	12	–
72	10	545	8	–
72	9	544	4	–
72	8	543	–	–
72	7	541	16	–
72	6	534	18	–
72	5	528	8	–
72	4	520	12	–
72	3	504	4	–
72	2	481	8	–
72	1	419	14	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
71	71	386	4	–
71	70	395	19	–
71	69	405	14	–
71	68	415	9	–
71	67	425	4	–
71	66	434	18	–
71	65	441	10	–
71	64	448	2	–
71	63	454	14	–
71	62	461	6	–
71	61	467	18	–
71	60	472	8	–
71	59	476	19	–
71	58	481	9	–
71	57	486	–	–
71	56	490	10	–
71	55	493	17	–
71	54	497	5	–
71	53	500	12	–
71	52	504	–	–
71	51	507	8	–
71	50	510	7	–
71	49	513	6	–
71	48	516	5	–
71	47	519	4	–
71	46	522	4	–
71	45	524	7	–
71	44	526	10	–
71	43	528	13	–
71	42	530	16	–
71	41	532	18	–
71	40	534	14	–
71	39	536	10	–
71	38	538	6	–
71	37	540	2	–
71	36	541	18	–
71	35	543	3	–
71	34	544	9	–
71	33	545	14	–
71	32	547	–	–
71	31	548	6	–
71	30	549	5	–
71	29	550	5	–
71	28	551	4	–
71	27	552	4	–
71	26	553	4	–
71	25	554	–	–
71	24	554	16	–
71	23	555	12	–
71	22	556	8	–
71	21	557	4	–
71	20	558	19	–
71	19	560	14	–
71	18	562	9	–
71	17	564	4	–
71	16	566	–	–
71	15	567	13	–
71	14	569	7	–
71	13	571	–	–
71	12	572	14	–
71	11	574	8	–
71	10	571	14	–
71	9	569	1	–
71	8	566	7	–
71	7	563	13	–
71	6	561	–	–
71	5	552	12	–
71	4	544	10	–
71	3	527	6	–
71	2	503	–	–
71	1	438	–	–
70	70	408	14	–
70	69	418	8	–
70	68	428	3	–
70	67	437	17	–
70	66	447	12	–
70	65	457	6	–
70	64	463	17	–
70	63	470	8	–
70	62	476	19	–
70	61	483	10	–
70	60	490	–	–
70	59	494	13	–
70	58	499	6	–
70	57	503	19	–
70	56	508	12	–
70	55	513	4	–
70	54	516	13	–
70	53	520	3	–
70	52	523	12	–
70	51	527	2	–
70	50	530	12	–
70	49	533	13	–
70	48	536	15	–
70	47	539	16	–
70	46	542	18	–
70	45	546	–	–
70	44	548	4	–
70	43	550	9	–
70	42	552	13	–
70	41	554	18	–
70	40	557	2	–
70	39	558	19	–
70	38	560	16	–
70	37	562	13	–
70	36	564	10	–
70	35	566	6	–
70	34	567	12	–
70	33	568	19	–
70	32	570	5	–
70	31	571	12	–
70	30	572	18	–
70	29	573	18	–
70	28	574	19	–
70	27	575	19	–
70	26	577	–	–
70	25	578	–	–
70	24	578	18	–
70	23	589	17	–
70	22	580	15	–
70	21	581	14	–
70	20	582	12	–
70	19	584	15	–
70	18	586	18	–
70	17	589	1	–
70	16	591	4	–
70	15	593	6	–
70	14	594	16	–
70	13	596	6	–
70	12	597	16	–
70	11	599	6	–
70	10	600	16	–
70	9	596	16	–
70	8	597	12	–
70	7	592	8	–
70	6	584	18	–
70	5	576	16	–
70	4	568	8	–
70	3	550	6	–
70	2	525	14	–
70	1	457	12	–
69	69	431	4	–
69	68	440	18	–
69	67	450	13	–
69	66	460	7	–
69	65	470	2	–
69	64	479	16	–
69	63	486	5	–
69	62	492	14	–
69	61	499	3	–
69	60	505	12	–
69	59	512	2	–
69	58	516	16	–
69	57	521	11	–
69	56	526	5	–
69	55	531	–	–
69	54	535	14	–
69	53	539	7	–
69	52	543	1	–
69	51	546	14	–
69	50	550	8	–
69	49	554	2	–
69	48	557	4	–
69	47	560	6	–
69	46	563	8	–
69	45	566	10	–
69	44	569	12	–
69	43	571	19	–
69	42	574	6	–
69	41	576	13	–
69	40	579	–	–
69	39	581	6	–
69	38	583	3	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
69	37	585	–	–
69	36	586	17	–
69	35	588	14	–
69	34	590	12	–
69	33	591	19	–
69	32	593	6	–
69	31	594	13	–
69	30	596	–	–
69	29	597	6	–
69	28	598	7	–
69	27	599	9	–
69	26	600	10	–
69	25	601	12	–
69	24	602	14	–
69	23	603	17	–
69	22	605	–	–
69	21	606	3	–
69	20	607	6	–
69	19	608	8	–
69	18	610	15	–
69	17	613	2	–
69	16	615	9	–
69	15	617	16	–
69	14	620	4	–
69	13	621	8	–
69	12	622	12	–
69	11	623	16	–
69	10	625	–	–
69	9	626	4	–
69	8	623	6	–
69	7	617	16	–
69	6	610	8	–
69	5	600	14	–
69	4	592	8	–
69	3	573	8	–
69	2	546	6	–
69	1	464	16	–
68	68	453	14	–
68	67	463	6	–
68	66	472	18	–
68	65	482	10	–
68	64	492	2	–
68	63	501	14	–
68	62	508	3	–
68	61	514	13	–
68	60	521	2	–
68	59	527	12	–
68	58	534	2	–
68	57	538	17	–
68	56	543	13	–
68	55	548	8	–
68	54	553	4	–
68	53	558	–	–
68	52	561	17	–
68	51	565	15	–
68	50	569	12	–
68	49	573	10	–
68	48	577	8	–
68	47	580	10	–
68	46	583	12	–
68	45	586	14	–
68	44	589	16	–
68	43	592	18	–
68	42	595	7	–
68	41	597	16	–
68	40	600	5	–
68	39	602	14	–
68	38	605	4	–
68	37	607	1	–
68	36	608	19	–
68	35	610	16	–
68	34	612	14	–
68	33	614	12	–
68	32	615	19	–
68	31	617	7	–
68	30	618	14	–
68	29	620	2	–
68	28	621	10	–
68	27	622	12	–
68	26	623	15	–
68	25	624	17	–
68	24	626	–	–
68	23	627	2	–
68	22	628	11	–
68	21	630	–	–
68	20	631	9	–
68	19	632	18	–
68	18	634	6	–
68	17	636	16	–
68	16	639	6	–
68	15	641	16	–
68	14	644	6	–
68	13	646	16	–
68	12	647	5	–
68	11	647	14	–
68	10	648	3	–
68	9	648	12	–
68	8	649	–	–
68	7	653	2	–
68	6	635	4	–
68	5	624	12	–
68	4	615	8	–
68	3	596	10	–
68	2	568	–	–
68	1	493	2	–
67	67	476	–	–
67	66	486	10	–
67	65	497	–	–
67	64	507	10	–
67	63	518	–	–
67	62	528	10	–
67	61	533	19	–
67	60	539	9	–
67	59	544	18	–
67	58	550	8	–
67	57	555	18	–
67	56	560	14	–
67	55	565	11	–
67	54	570	7	–
67	53	575	4	–
67	52	580	2	–
67	51	584	3	–
67	50	588	4	–
67	49	592	5	–
67	48	596	6	–
67	47	600	8	–
67	46	603	10	–
67	45	606	12	–
67	44	609	14	–
67	43	612	16	–
67	42	615	18	–
67	41	618	9	–
67	40	621	1	–
67	39	623	12	–
67	38	626	4	–
67	37	628	16	–
67	36	630	13	–
67	35	632	11	–
67	34	634	8	–
67	33	636	6	–
67	32	638	4	–
67	31	639	13	–
67	30	641	2	–
67	29	642	11	–
67	28	644	–	–
67	27	645	8	–
67	26	646	11	–
67	25	647	14	–
67	24	648	17	–
67	23	650	–	–
67	22	651	4	–
67	21	653	1	–
67	20	654	18	–
67	19	656	15	–
67	18	658	12	–
67	17	660	8	–
67	16	662	18	–
67	15	665	9	–
67	14	667	19	–
67	13	670	10	–
67	12	673	–	–
67	11	672	1	–
67	10	671	3	–
67	9	670	4	–
67	8	669	6	–
67	7	668	8	–
67	6	659	18	–
67	5	648	10	–
67	4	638	10	–
67	3	618	4	–
67	2	589	12	–
67	1	511	4	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
66	66	498	4	–
66	65	507	10	–
66	64	516	16	–
66	63	526	2	–
66	62	535	8	–
66	61	544	14	–
66	60	551	5	–
66	59	557	16	–
66	58	564	7	–
66	57	570	18	–
66	56	577	8	–
66	55	582	6	–
66	54	587	4	–
66	53	592	2	–
66	52	597	–	–
66	51	601	18	–
66	50	606	2	–
66	49	610	7	–
66	48	614	11	–
66	47	618	16	–
66	46	623	–	–
66	45	626	3	–
66	44	629	6	–
66	43	632	9	–
66	42	635	12	–
66	41	638	16	–
66	40	641	9	–
66	39	644	2	–
66	38	646	15	–
66	37	649	8	–
66	36	652	–	–
66	35	653	18	–
66	34	655	16	–
66	33	657	14	–
66	32	659	12	–
66	31	661	10	–
66	30	662	19	–
66	29	664	9	–
66	28	665	18	–
66	27	667	8	–
66	26	668	18	–
66	25	670	2	–
66	24	671	6	–
66	23	672	10	–
66	22	673	14	–
66	21	674	18	–
66	20	677	5	–
66	19	679	12	–
66	18	681	19	–
66	17	684	6	–
66	16	686	12	–
66	15	689	–	–
66	14	691	9	–
66	13	693	17	–
66	12	696	6	–
66	11	698	14	–
66	10	695	17	–
66	9	693	1	–
66	8	690	4	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
66	7	687	8	–
66	6	684	12	–
66	5	672	8	–
66	4	661	10	–
66	3	639	16	–
66	2	609	12	–
66	1	529	10	–
65	65	520	2	–
65	64	529	5	–
65	63	538	8	–
65	62	547	11	–
65	61	556	14	–
65	60	565	16	–
65	59	572	7	–
65	58	578	18	–
65	57	585	9	–
65	56	592	–	–
65	55	598	12	–
65	54	603	12	–
65	53	608	12	–
65	52	613	12	–
65	51	618	12	–
65	50	623	12	–
65	49	627	19	–
65	48	632	6	–
65	47	636	13	–
65	46	641	–	–
65	45	645	8	–
65	44	648	12	–
65	43	651	17	–
65	42	655	1	–
65	41	658	6	–
65	40	661	8	–
65	39	664	1	–
65	38	666	14	–
65	37	669	7	–
65	36	672	–	–
65	35	674	14	–
65	34	676	13	–
65	33	678	12	–
65	32	680	11	–
65	31	682	10	–
65	30	684	8	–
65	29	685	18	–
65	28	687	9	–
65	27	688	19	–
65	26	690	10	–
65	25	692	–	–
65	24	693	6	–
65	23	694	13	–
65	22	695	19	–
65	21	697	6	–
65	20	698	12	–
65	19	701	8	–
65	18	704	5	–
65	17	707	1	–
65	16	709	18	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
65	15	712	14	–
65	14	714	17	–
65	13	717	1	–
65	12	719	4	–
65	11	721	8	–
65	10	723	12	–
65	9	722	16	–
65	8	719	14	–
65	7	714	4	–
65	6	706	12	–
65	5	696	6	–
65	4	684	12	–
65	3	661	10	–
65	2	629	10	–
65	1	546	2	–
64	64	541	14	–
64	63	550	14	–
64	62	559	14	–
64	61	568	14	–
64	60	577	14	–
64	59	586	14	–
64	58	593	5	–
64	57	599	17	–
64	56	606	8	–
64	55	613	–	–
64	54	619	12	–
64	53	624	15	–
64	52	629	18	–
64	51	635	1	–
64	50	640	4	–
64	49	645	8	–
64	48	649	15	–
64	47	654	2	–
64	46	658	9	–
64	45	662	16	–
64	44	667	2	–
64	43	670	9	–
64	42	673	16	–
64	41	677	3	–
64	40	680	10	–
64	39	683	16	–
64	38	686	9	–
64	37	689	2	–
64	36	691	15	–
64	35	694	8	–
64	34	697	2	–
64	33	699	1	–
64	32	701	–	–
64	31	702	19	–
64	30	704	18	–
64	29	706	18	–
64	28	708	9	–
64	27	710	–	–
64	26	711	11	–
64	25	713	2	–
64	24	714	14	–
64	23	716	5	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
64	22	717	17	–
64	21	719	8	–
64	20	721	–	–
64	19	722	12	–
64	18	725	14	–
64	17	728	16	–
64	16	731	18	–
64	15	735	–	–
64	14	738	2	–
64	13	739	17	–
64	12	741	13	–
64	11	743	8	–
64	10	745	4	–
64	9	747	–	–
64	8	743	6	–
64	7	737	–	–
64	6	728	10	–
64	5	717	6	–
64	4	707	12	–
64	3	683	2	–
64	2	649	10	–
64	1	562	12	–
63	63	562	12	–
63	62	571	9	–
63	61	580	7	–
63	60	589	4	–
63	59	598	2	–
63	58	607	–	–
63	57	613	11	–
63	56	620	3	–
63	55	626	14	–
63	54	633	6	–
63	53	639	18	–
63	52	645	5	–
63	51	650	12	–
63	50	655	19	–
63	49	661	6	–
63	48	666	14	–
63	47	670	19	–
63	46	675	5	–
63	45	679	10	–
63	44	683	16	–
63	43	688	2	–
63	42	691	11	–
63	41	695	–	–
63	40	698	9	–
63	39	701	18	–
63	38	705	6	–
63	37	707	19	–
63	36	710	12	–
63	35	713	5	–
63	34	715	18	–
63	33	718	12	–
63	32	720	12	–
63	31	722	12	–
63	30	724	12	–
63	29	726	12	–
63	28	728	12	–
63	27	730	3	–
63	26	731	15	–
63	25	733	6	–
63	24	734	18	–
63	23	736	10	–
63	22	738	9	–
63	21	740	8	–
63	20	742	7	–
63	19	744	6	–
63	18	746	4	–
63	17	749	9	–
63	16	752	14	–
63	15	755	19	–
63	14	759	4	–
63	13	762	10	–
63	12	763	7	–
63	11	764	5	–
63	10	765	2	–
63	9	766	–	–
63	8	766	18	–
63	7	759	18	–
63	6	750	10	–
63	5	738	4	–
63	4	727	12	–
63	3	704	16	–
63	2	669	8	–
63	1	579	4	–
62	62	583	2	–
62	61	591	17	–
62	60	600	13	–
62	59	609	8	–
62	58	618	4	–
62	57	627	–	–
62	56	633	12	–
62	55	640	4	–
62	54	646	16	–
62	53	653	8	–
62	52	660	–	–
62	51	665	10	–
62	50	671	–	–
62	49	676	10	–
62	48	682	–	–
62	47	687	10	–
62	46	691	15	–
62	45	696	–	–
62	44	700	5	–
62	43	704	10	–
62	42	708	16	–
62	41	712	7	–
62	40	715	18	–
62	39	719	9	–
62	38	723	–	–
62	37	726	10	–
62	36	729	3	–
62	35	731	16	–
62	34	734	9	–
62	33	737	2	–
62	32	739	14	–
62	31	741	15	–
62	30	743	16	–
62	29	745	17	–
62	28	747	18	–
62	27	749	18	–
62	26	751	10	–
62	25	753	3	–
62	24	754	15	–
62	23	756	8	–
62	22	758	–	–
62	21	760	8	–
62	20	762	16	–
62	19	765	4	–
62	18	767	12	–
62	17	770	–	–
62	16	773	5	–
62	15	776	10	–
62	14	779	15	–
62	13	783	–	–
62	12	786	6	–
62	11	785	12	–
62	10	784	18	–
62	9	784	4	–
62	8	783	10	–
62	7	782	16	–
62	6	772	8	–
62	5	759	4	–
62	4	747	12	–
62	3	723	12	–
62	2	689	8	–
62	1	595	14	–
61	61	603	–	–
61	60	611	14	–
61	59	620	8	–
61	58	629	2	–
61	57	637	16	–
61	56	646	10	–
61	55	653	2	–
61	54	659	14	–
61	53	666	6	–
61	52	672	18	–
61	51	679	10	–
61	50	685	2	–
61	49	690	15	–
61	48	696	7	–
61	47	702	–	–
61	46	707	12	–
61	45	711	17	–
61	44	716	3	–
61	43	720	8	–
61	42	724	14	–
61	41	729	–	–
61	40	732	11	–
61	39	736	3	–
61	38	739	14	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
61	37	743	6	–
61	36	746	18	–
61	35	749	11	–
61	34	752	4	–
61	33	754	17	–
61	32	757	10	–
61	31	760	2	–
61	30	762	3	–
61	29	764	4	–
61	28	766	5	–
61	27	768	6	–
61	26	770	8	–
61	25	772	1	–
61	24	773	14	–
61	23	775	7	–
61	22	777	–	–
61	21	778	14	–
61	20	781	13	–
61	19	784	12	–
61	18	787	11	–
61	17	790	10	–
61	16	793	10	–
61	15	796	13	–
61	14	799	16	–
61	13	802	19	–
61	12	806	2	–
61	11	809	4	–
61	10	806	5	–
61	9	803	6	–
61	8	800	7	–
61	7	797	8	–
61	6	794	8	–
61	5	780	2	–
61	4	767	10	–
61	3	742	6	–
61	2	706	12	–
61	1	612	6	–
60	60	622	12	–
60	59	631	5	–
60	58	639	18	–
60	57	648	11	–
60	56	657	4	–
60	55	665	18	–
60	54	672	10	–
60	53	679	2	–
60	52	685	14	–
60	51	692	6	–
60	50	698	18	–
60	49	704	12	–
60	48	710	6	–
60	47	716	–	–
60	46	721	14	–
60	45	727	8	–
60	44	731	14	–
60	43	736	1	–
60	42	740	7	–
60	41	744	14	–
60	40	749	–	–
60	39	752	11	–
60	38	756	3	–
60	37	759	14	–
60	36	763	6	–
60	35	766	18	–
60	34	769	11	–
60	33	772	4	–
60	32	774	17	–
60	31	777	10	–
60	30	780	4	–
60	29	782	5	–
60	28	784	7	–
60	27	786	8	–
60	26	788	10	–
60	25	790	12	–
60	24	792	7	–
60	23	794	3	–
60	22	795	18	–
60	21	797	14	–
60	20	799	10	–
60	19	803	–	–
60	18	806	10	–
60	17	810	–	–
60	16	813	10	–
60	15	817	–	–
60	14	819	17	–
60	13	822	15	–
60	12	825	12	–
60	11	828	10	–
60	10	831	8	–
60	9	830	18	–
60	8	828	4	–
60	7	822	8	–
60	6	813	12	–
60	5	801	2	–
60	4	787	10	–
60	3	761	2	–
60	2	723	18	–
60	1	626	14	–
59	59	642	–	–
59	58	650	13	–
59	57	659	5	–
59	56	667	16	–
59	55	676	8	–
59	54	685	–	–
59	53	691	14	–
59	52	698	9	–
59	51	705	3	–
59	50	711	18	–
59	49	718	12	–
59	48	724	5	–
59	47	729	18	–
59	46	735	11	–
59	45	741	4	–
59	44	746	18	–
59	43	751	6	–
59	42	755	14	–
59	41	760	2	–
59	40	764	10	–
59	39	768	18	–
59	38	772	9	–
59	37	776	–	–
59	36	779	11	–
59	35	783	2	–
59	34	786	12	–
59	33	789	5	–
59	32	791	18	–
59	31	794	11	–
59	30	797	4	–
59	29	799	18	–
59	28	802	–	–
59	27	804	2	–
59	26	806	4	–
59	25	808	6	–
59	24	810	8	–
59	23	812	9	–
59	22	814	10	–
59	21	816	11	–
59	20	818	12	–
59	19	820	14	–
59	18	824	11	–
59	17	828	8	–
59	16	832	5	–
59	15	836	2	–
59	14	839	18	–
59	13	842	6	–
59	12	844	14	–
59	11	847	2	–
59	10	849	10	–
59	9	851	18	–
59	8	848	14	–
59	7	842	2	–
59	6	832	14	–
59	5	819	10	–
59	4	807	10	–
59	3	779	16	–
59	2	741	2	–
59	1	641	2	–
58	58	661	8	–
58	57	669	18	–
58	56	678	8	–
58	55	686	18	–
58	54	695	8	–
58	53	703	18	–
58	52	710	15	–
58	51	717	12	–
58	50	724	9	–
58	49	731	6	–
58	48	738	4	–
58	47	743	15	–
58	46	749	6	–
58	45	754	17	–
58	44	760	8	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
58	43	766	–	–	57	43	779	6	–	56	42	798	2	–
58	42	770	9	–	57	42	784	16	–	56	41	803	10	–
58	41	774	19	–	57	41	789	7	–	56	40	808	1	–
58	40	779	8	–	57	40	793	18	–	56	39	812	13	–
58	39	783	18	–	57	39	798	9	–	56	38	817	4	–
58	38	788	8	–	57	38	803	–	–	56	37	821	16	–
58	37	791	18	–	57	37	807	12	–	56	36	826	8	–
58	36	795	9	–	57	36	811	1	–	56	35	829	17	–
58	35	798	19	–	57	35	814	11	–	56	34	833	6	–
58	34	802	10	–	57	34	818	–	–	56	33	836	15	–
58	33	806	–	–	57	33	821	10	–	56	32	840	4	–
58	32	808	13	–	57	32	825	–	–	56	31	843	12	–
58	31	811	6	–	57	31	827	13	–	56	30	846	5	–
58	30	813	19	–	57	30	830	6	–	56	29	848	19	–
58	29	816	12	–	57	29	832	19	–	56	28	851	12	–
58	28	819	6	–	57	28	835	12	–	56	27	854	6	–
58	27	821	8	–	57	27	838	6	–	56	26	857	–	–
58	26	823	11	–	57	26	840	9	–	56	25	859	3	–
58	25	825	13	–	57	25	842	12	–	56	24	861	7	–
58	24	827	16	–	57	24	844	15	–	56	23	863	10	–
58	23	829	18	–	57	23	846	18	–	56	22	865	14	–
58	22	832	7	–	57	22	849	2	–	56	21	867	18	–
58	21	834	16	–	57	21	852	1	–	56	20	871	9	–
58	20	837	5	–	57	20	855	–	–	56	19	875	1	–
58	19	839	14	–	57	19	857	19	–	56	18	878	12	–
58	18	842	4	–	57	18	860	18	–	56	17	882	4	–
58	17	846	4	–	57	17	863	18	–	56	16	885	16	–
58	16	850	4	–	57	16	867	18	–	56	15	889	13	–
58	15	854	4	–	57	15	871	18	–	56	14	893	11	–
58	14	858	4	–	57	14	875	18	–	56	13	897	8	–
58	13	862	4	–	57	13	879	18	–	56	12	901	6	–
58	12	863	11	–	57	12	883	18	–	56	11	905	4	–
58	11	864	19	–	57	11	883	9	–	56	10	902	4	–
58	10	866	6	–	57	10	883	–	–	56	9	899	4	–
58	9	867	14	–	57	9	882	11	–	56	8	896	4	–
58	8	869	2	–	57	8	882	2	–	56	7	893	4	–
58	7	861	18	–	57	7	881	14	–	56	6	890	4	–
58	6	851	18	–	57	6	871	–	–	56	5	874	14	–
58	5	837	18	–	57	5	856	6	–	56	4	860	8	–
58	4	825	2	–	57	4	842	16	–	56	3	831	16	–
58	3	798	12	–	57	3	815	4	–	56	2	790	18	–
58	2	758	8	–	57	2	775	12	–	56	1	684	6	–
58	1	655	10	–	57	1	669	18	–	55	55	717	18	–
57	57	680	10	–	56	56	699	6	–	55	54	726	3	–
57	56	688	18	–	56	55	707	12	–	55	53	734	9	–
57	55	697	6	–	56	54	715	19	–	55	52	742	14	–
57	54	705	14	–	56	53	724	5	–	55	51	751	–	–
57	53	714	2	–	56	52	732	12	–	55	50	759	6	–
57	52	722	10	–	56	51	740	18	–	55	49	766	8	–
57	51	729	9	–	56	50	747	19	–	55	48	773	10	–
57	50	736	9	–	56	49	755	1	–	55	47	780	12	–
57	49	743	8	–	56	48	762	2	–	55	46	787	14	–
57	48	750	8	–	56	47	769	4	–	55	45	794	16	–
57	47	757	8	–	56	46	776	6	–	55	44	800	5	–
57	46	762	17	–	56	45	781	15	–	55	43	805	14	–
57	45	768	7	–	56	44	787	4	–	55	42	811	3	–
57	44	773	16	–	56	43	792	13	–	55	41	816	12	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
55	40	822	2	–
55	39	826	13	–
55	38	831	4	–
55	37	835	15	–
55	36	840	6	–
55	35	844	16	–
55	34	848	4	–
55	33	851	13	–
55	32	855	1	–
55	31	858	10	–
55	30	861	18	–
55	29	864	12	–
55	28	867	6	–
55	27	870	–	–
55	26	872	14	–
55	25	875	8	–
55	24	877	14	–
55	23	880	–	–
55	22	882	6	–
55	21	884	12	–
55	20	886	18	–
55	19	891	1	–
55	18	895	4	–
55	17	899	7	–
55	16	903	10	–
55	15	907	14	–
55	14	911	5	–
55	13	914	17	–
55	12	918	8	–
55	11	922	–	–
55	10	925	12	–
55	9	925	14	–
55	8	923	2	–
55	7	916	12	–
55	6	907	2	–
55	5	893	2	–
55	4	878	2	–
55	3	848	6	–
55	2	806	4	–
55	1	697	–	–
54	54	736	4	–
54	53	744	11	–
54	52	752	18	–
44	51	761	5	–
54	50	769	12	–
54	49	778	–	–
54	48	785	–	–
54	47	792	–	–
54	46	799	–	–
54	45	806	–	–
54	44	813	–	–
54	43	818	10	–
54	42	824	1	
54	41	829	11	–
54	40	835	2	–
54	39	840	12	–
54	38	845	1	–
54	37	849	10	–
54	36	853	19	–
54	35	858	8	–
54	34	862	18	–
54	33	866	6	–
54	32	869	14	–
54	31	873	2	–
54	30	876	10	–
54	29	879	18	–
54	28	882	12	–
54	27	885	6	–
54	26	888	–	–
54	25	890	14	–
54	24	893	8	–
54	23	895	19	–
54	22	898	11	–
54	21	901	2	–
54	20	903	14	–
54	19	906	6	–
54	18	910	17	–
54	17	915	8	–
54	16	919	19	–
54	15	924	10	–
54	14	929	–	–
54	13	932	1	–
54	12	935	2	–
54	11	938	3	–
54	10	941	4	–
54	9	944	4	–
54	8	941	2	–
54	7	934	2	–
54	6	923	18	–
54	5	909	6	–
54	4	895	14	–
54	3	864	18	–
54	2	821	8	–
54	1	709	14	–
53	53	754	8	–
53	52	762	16	–
53	51	771	5	–
53	50	779	13	–
53	49	788	2	–
53	48	796	10	–
53	47	803	7	–
53	46	810	4	–
53	45	817	1	–
53	44	823	18	–
53	43	830	16	–
53	42	836	7	–
53	41	841	18	–
53	40	847	9	–
53	39	853	–	–
53	38	858	12	–
53	37	863	–	–
53	36	867	8	–
53	35	871	16	–
53	34	876	4	–
53	33	880	12	–
53	32	883	19	–
53	31	887	7	–
53	30	890	14	–
53	29	894	2	–
53	28	897	10	–
53	27	900	4	–
53	26	902	19	–
53	25	905	13	–
53	24	908	8	–
53	23	911	2	–
53	22	914	1	–
53	21	917	1	–
53	20	920	–	–
53	19	923	–	–
53	18	926	–	–
53	17	930	15	–
53	16	935	10	–
53	15	940	5	–
53	14	945	–	–
53	13	949	14	–
53	12	951	11	–
53	11	953	9	–
53	10	955	6	–
53	9	957	4	–
53	8	959	2	–
53	7	951	10	–
53	6	940	16	–
53	5	925	10	–
53	4	911	8	–
53	3	881	10	–
53	2	836	14	–
53	1	722	10	–
52	52	772	6	
52	51	780	15	–
52	50	789	5	–
52	49	797	14	–
52	48	806	4	–
52	47	814	14	–
52	46	821	8	–
52	45	828	3	–
52	44	834	17	–
52	43	841	12	–
52	42	848	6	–
52	41	853	18	–
52	40	859	10	–
52	39	865	2	–
52	38	870	14	–
52	37	876	6	–
52	36	880	13	–
52	35	885	–	–
52	34	889	7	–
52	33	893	14	–
52	32	898	–	–
52	31	901	7	–
52	30	904	14	–

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Schedule (B.)—Table II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
52	29	908	1	–
52	28	911	8	–
52	27	914	16	–
52	26	917	10	–
52	25	920	5	–
52	24	922	19	–
52	23	925	14	–
52	22	928	8	–
52	21	931	19	–
52	20	935	10	–
52	19	939	1	–
52	18	942	12	–
52	17	946	2	–
52	16	950	17	–
52	15	955	12	–
52	14	960	7	–
52	13	965	2	–
52	12	969	16	–
52	11	969	13	–
52	10	969	10	–
52	9	969	7	–
52	8	969	4	–
52	7	969	–	–
52	6	957	12	–
52	5	941	16	–
52	4	927	4	–
52	3	896	10	–
52	2	852	–	
52	1	735	4	–
51	51	790	–	–
51	50	798	10	–
51	49	807	1	–
51	48	815	11	–
51	47	824	2	–
51	46	832	12	–
51	45	839	5	–
51	44	845	18	–
51	43	852	11	–
51	42	859	4	–
51	41	865	16	–
51	40	871	7	–
51	39	876	19	–
51	38	882	10	–
51	37	888	2	–
51	36	893	14	–
51	35	897	19	–
51	34	902	5	–
51	33	906	10	–
51	32	910	16	–
51	31	915	2	–
51	30	918	9	–
51	29	921	16	–
51	28	925	3	–
51	27	928	10	–
51	26	931	16	–
51	25	934	10	–
51	24	937	5	–
51	23	939	19	–
51	22	942	14	–
51	21	945	8	–
51	20	949	12	–
51	19	953	17	–
51	18	958	1	–
51	17	962	6	–
51	16	966	10	–
51	15	971	1	–
51	14	975	13	–
51	13	980	4	–
51	12	984	16	–
51	11	989	8	–
51	10	986	8	–
51	9	983	9	–
51	8	980	9	–
51	7	977	10	–
51	6	974	10	–
51	5	958	–	–
51	4	942	18	–
51	3	911	10	–
51	2	866	–	–
51	1	747	18	–
50	50	808	2	–
50	49	816	11	–
50	48	825	–	–
50	47	833	9	–
50	46	841	18	–
50	45	850	6	–
50	44	856	18	–
50	43	863	11	–
50	42	870	3	–
50	41	876	16	–
50	40	883	8	–
50	39	888	18	–
50	38	894	9	–
50	37	899	19	–
50	36	905	10	–
50	35	911	–	–
50	34	915	4	–
50	33	919	9	–
50	32	923	13	–
50	31	927	18	–
50	30	932	2	–
50	29	935	9	–
50	28	938	16	–
50	27	942	3	–
50	26	945	10	–
50	25	948	16	–
50	24	951	13	–
50	23	954	10	–
50	22	957	7	–
50	21	960	4	–
50	20	963	–	–
50	19	967	17	–
50	18	972	14	–
50	17	977	11	–
50	16	982	8	–
50	15	987	4	–
50	14	991	9	–
50	13	995	14	–
50	12	999	19	–
50	11	1,004	4	–
50	10	1,008	10	–
50	9	1,009	18	–
50	8	1,007	18	–
50	7	1,001	–	–
50	6	990	4	–
50	5	974	4	–
50	4	958	14	–
50	3	926	12	–
50	2	880	–	–
50	1	759	14	–
49	49	826	12	–
49	48	834	19	–
49	47	843	6	–
49	46	851	13	–
49	45	860	–	–
49	44	868	6	–
49	43	874	19	–
49	42	881	12	–
49	41	888	5	–
49	40	894	18	–
49	39	901	10	–
49	38	906	18	–
49	37	912	7	–
49	36	917	15	–
49	35	923	4	–
49	34	928	12	–
49	33	932	15	–
49	32	936	19	–
49	31	941	2	–
49	30	945	6	–
49	29	949	10	–
49	28	952	16	–
49	27	956	3	–
49	26	959	9	–
49	25	962	16	–
49	24	966	2	–
49	23	969	5	–
49	22	972	8	–
49	21	975	11	–
49	20	978	14	–
49	19	981	16	–
49	18	987	1	–
49	17	992	6	–
49	16	997	11	–
49	15	1,002	16	–
49	14	1,008	–	–
49	13	1,011	13	–
49	12	1,015	6	–
49	11	1,018	19	–

(continued.)

Schedule (B.)—Table II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
49	10	1,022	12	–
49	9	1,026	6	–
49	8	1,024	2	–
49	7	1,017	2	–
49	6	1,005	16	–
49	5	989	8	–
49	4	974	8	–
49	3	941	12	–
49	2	894	2	–
49	1	771	12	–
48	48	845	6	–
48	47	853	9	–
48	46	861	13	–
48	45	869	16	–
48	44	878	–	–
48	43	886	4	–
48	42	892	17	–
48	41	899	10	–
48	40	906	3	–
48	39	912	16	–
48	38	919	10	–
48	37	924	16	–
48	36	930	3	–
48	35	935	9	–
48	34	940	16	–
48	33	946	2	–
48	32	950	4	–
48	31	954	7	–
48	30	958	9	–
48	29	962	12	–
48	28	966	14	–
48	27	970	–	–
48	26	973	7	–
48	25	976	13	–
48	24	980	–	–
48	23	983	6	–
48	22	986	17	–
48	21	990	8	–
48	20	993	19	–
48	19	997	10	–
48	18	1,001	2	–
48	17	1,006	11	–
48	16	1,012	–	–
48	15	1,017	9	–
48	14	1,022	18	–
48	13	1,028	8	–
48	12	1,030	16	–
48	11	1,033	4	–
48	10	1,035	12	–
48	9	1,038	–	–
48	8	1,040	8	–
48	7	1,033	2	–
48	6	1,021	10	–
48	5	1,004	10	–
48	4	988	18	–
48	3	956	12	–
48	2	908	2	–
48	1	783	8	–
47	47	863	14	–
47	46	871	14	–
47	45	879	14	–
47	44	887	14	–
47	43	895	14	–
47	42	903	14	–
47	41	910	7	–
47	40	917	–	–
47	39	923	13	–
47	38	930	6	–
47	37	937	–	–
47	36	942	4	–
47	35	947	9	–
47	34	952	13	–
47	33	957	18	–
47	32	963	2	–
47	31	967	4	–
47	30	971	6	–
47	29	975	8	–
47	28	979	10	–
47	27	983	12	–
47	26	986	18	–
47	25	990	4	–
47	24	993	10	–
47	23	996	16	–
47	22	1,000	2	–
47	21	1,004	5	–
47	20	1,008	8	–
47	19	1,012	11	–
47	18	1,016	14	–
47	17	1,020	16	–
47	16	1,026	5	–
47	15	1,031	14	–
47	14	1,037	3	–
47	13	1,042	12	–
47	12	1,048	2	–
47	11	1,048	6	–
47	10	1,048	10	–
47	9	1,048	14	–
47	8	1,048	18	–
47	7	1,049	2	–
47	6	1,037	2	–
47	5	1,019	14	–
47	4	1,003	8	–
47	3	970	2	–
47	2	922	2	–
47	1	795	6	–
46	46	881	10	–
46	45	889	8	–
46	44	897	6	–
46	43	905	4	–
46	42	913	2	–
46	41	921	–	–
46	40	927	12	–
46	39	934	4	–
46	38	940	16	–
46	37	947	8	–
46	36	954	–	–
46	35	959	3	–
46	34	964	6	–
46	33	969	9	–
46	32	974	12	–
46	31	979	14	–
46	30	983	15	–
46	29	987	16	–
46	28	991	17	–
46	27	995	18	–
46	26	1,000	–	–
46	25	1,003	6	–
46	24	1,006	12	–
46	23	1,009	18	–
46	22	1,013	4	–
46	21	1,016	10	–
46	20	1,021	7	–
46	19	1,026	4	–
46	18	1,031	1	–
46	17	1,035	18	–
46	16	1,040	16	–
46	15	1,046	11	–
46	14	1,052	7	–
46	13	1,058	2	–
46	12	1,063	18	–
46	11	1,069	14	–
46	10	1,066	6	–
46	9	1,062	19	–
46	8	1,059	11	–
46	7	1,056	4	–
46	6	1,052	16	–
46	5	1,034	16	–
46	4	1,017	16	–
46	3	983	12	–
46	2	934	10	–
46	1	807	2	–
45	45	899	–	–
45	44	906	16	–
45	43	914	13	–
45	42	922	9	–
45	41	930	6	–
45	40	938	2	–
45	39	944	12	–
45	38	951	2	–
45	37	957	12	–
45	36	964	2	–
45	35	970	12	–
45	34	975	13	–
45	33	980	14	–
45	32	985	15	–

Schedule (B.)—Table II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
45	31	990	16	–
45	30	995	18	–
45	29	999	18	–
45	28	1,003	19	–
45	27	1,007	19	–
45	26	1,012	–	–
45	25	1,016	–	–
45	24	1,019	8	–
45	23	1,022	16	–
45	22	1,026	4	–
45	21	1,029	12	–
45	20	1,033	–	–
45	19	1,038	11	–
45	18	1,044	2	–
45	17	1,049	13	–
45	16	1,055	4	–
45	15	1,060	14	–
45	14	1,065	11	–
45	13	1,070	9	–
45	12	1,075	6	–
45	11	1,080	4	–
45	10	1,085	2	–
45	9	1,086	4	–
45	8	1,084	–	–
45	7	1,077	2	–
45	6	1,066	6	–
45	5	1,050	–	–
45	4	1,032	6	–
45	3	997	4	–
45	2	946	16	–
45	1	817	8	–
44	44	916	–	–
44	43	923	16	–
44	42	931	12	–
44	41	939	8	–
44	40	947	4	–
44	39	955	–	–
44	38	961	7	–
44	37	967	15	–
44	36	974	2	–
44	35	980	10	–
44	34	986	18	–
44	33	991	17	–
44	32	996	16	–
44	31	1,001	15	–
44	30	1,006	14	–
44	29	1,011	14	–
44	28	1,015	14	–
44	27	1,019	14	–
44	26	1,023	14	–
44	25	1,027	14	–
44	24	1,031	14	–
44	23	1,035	8	–
44	22	1,039	2	–
44	21	1,042	16	–
44	20	1,046	10	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
44	19	1,050	4	–
44	18	1,056	3	–
44	17	1,062	2	–
44	16	1,068	1	–
44	15	1,074	–	–
44	14	1,079	18	–
44	13	1,084	3	–
44	12	1,088	8	–
44	11	1,092	13	–
44	10	1,096	18	–
44	9	1,101	4	–
44	8	1,098	10	–
44	7	1,091	–	–
44	6	1,079	16	–
44	5	1,063	–	–
44	4	1,046	16	–
44	3	1,010	14	–
44	2	959	4	–
44	1	827	14	–
43	43	932	12	–
43	42	940	8	–
43	41	948	4	–
43	40	956	–	–
43	39	963	16	–
43	38	971	12	–
43	37	977	16	–
43	36	984	1	–
43	35	990	5	–
43	34	996	10	–
43	33	1,002	14	–
43	32	1,007	12	–
43	31	1,012	10	–
43	30	1,017	8	–
43	29	1,022	6	–
43	28	1,027	4	–
43	27	1,031	3	–
43	26	1,035	2	–
43	25	1,039	1	–
43	24	1,043	–	–
43	23	1,047	–	–
43	22	1,051	3	–
43	21	1,055	6	–
43	20	1,059	9	–
43	19	1,063	12	–
43	18	1,067	14	–
43	17	1,073	17	–
43	16	1,080	–	–
43	15	1,086	3	–
43	14	1,092	6	–
43	13	1,098	10	–
43	12	1,101	8	–
43	11	1,104	6	–
43	10	1,107	4	–
43	9	1,110	2	–
43	8	1,113	–	–
43	7	1,105	–	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
43	6	1,093	6	–
43	5	1,076	–	–
43	4	1,059	8	–
43	3	1,024	4	–
43	2	971	10	–
43	1	837	18	–
42	42	949	2	–
42	41	956	16	–
42	4	964	11	–
42	39	972	5	–
42	38	980	–	–
42	37	987	14	–
42	36	993	16	–
42	35	999	18	–
42	34	1,006	–	–
42	33	1,012	2	–
42	32	1,018	4	–
42	31	1,023	–	–
42	30	1,027	17	–
42	29	1,032	13	–
42	28	1,037	10	–
42	27	1,042	6	–
42	26	1,046	4	–
42	25	1,050	3	–
42	24	1,054	1	–
42	23	1,058	–	–
42	22	1,061	18	–
42	21	1,066	13	–
42	20	1,071	8	–
42	19	1,076	3	–
42	18	1,080	18	–
42	17	1,085	12	–
42	16	1,091	15	–
42	15	1,097	19	–
42	14	1,104	2	–
42	13	1,110	6	–
42	12	1,116	10	–
42	11	1,117	–	–
42	10	1,117	10	–
42	9	1,118	–	–
42	8	1,118	10	–
42	7	1,119	–	–
42	6	1,106	16	–
42	5	1,089	–	–
42	4	1,072	–	–
42	3	1,036	2	–
42	2	983	18	–
42	1	848	4	–
41	41	965	8	–
41	40	973	1	–
41	39	980	14	–
41	38	988	7	–
41	37	996	–	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
41	36	1,003	14	–
41	35	1,009	13	–
41	34	1,015	13	–
41	33	1,021	12	–
41	32	1,027	12	–
41	31	1,033	12	–
41	30	1,038	7	–
41	29	1,043	2	–
41	28	1,047	17	–
41	27	1,052	12	–
41	26	1,057	8	–
41	25	1,061	5	–
41	24	1,065	3	–
41	23	1,069	–	–
41	22	1,072	18	–
41	21	1,076	16	–
41	20	1,082	6	–
41	19	1,087	17	–
41	18	1,093	7	–
41	17	1,098	18	–
41	16	1,104	8	–
41	15	1,110	7	–
41	14	1,116	6	–
41	13	1,122	5	–
41	12	1,128	4	–
41	11	1,134	4	–
41	10	1,131	8	–
41	9	1,128	12	–
41	8	1,125	16	–
41	7	1,123	1	–
41	6	1,120	6	–
41	5	1,102	–	–
41	4	1,084	10	–
41	3	1,048	–	–
41	2	995	–	–
41	1	858	10	–
40	40	982	–	–
40	39	989	10	–
40	38	997	1	–
40	37	1,004	11	–
40	36	1,012	2	–
40	35	1,019	12	–
40	34	1,025	9	–
40	33	1,031	7	–
40	32	1,037	4	–
40	31	1,043	2	–
40	30	1,049	–	–
40	29	1,053	14	–
40	28	1,058	8	–
40	27	1,063	2	–
40	26	1,067	16	–
40	25	1,072	10	–
40	24	1,076	9	–
40	23	1,080	9	–
40	22	1,084	8	–
40	21	1,088	8	–
40	20	1,092	8	–
40	19	1,098	2	–
40	18	1,104	16	–
40	17	1,111	–	–
40	16	1,117	4	–
40	15	1,123	8	–
40	14	1,128	19	–
40	13	1,134	11	–
40	12	1,140	2	–
40	11	1,145	14	–
40	10	1,151	6	–
40	9	1,153	8	–
40	8	1,151	10	–
40	7	1,144	4	–
40	6	1,132	10	–
40	5	1,115	–	–
40	4	1,097	2	–
40	3	1,060	–	–
40	2	1,006	–	–
40	1	867	14	–
39	39	998	12	–
39	38	1,005	19	–
39	37	1,013	6	–
39	36	1,020	13	–
39	35	1,028	–	–
39	34	1,035	8	–
39	33	1,041	3	–
39	32	1,046	18	–
39	31	1,052	13	–
39	30	1,058	8	–
39	29	1,064	4	–
39	28	1,068	17	–
39	27	1,073	10	–
39	26	1,078	3	–
39	25	1,082	16	–
39	24	1,087	8	–
39	23	1,091	14	–
39	22	1,096	–	–
39	21	1,100	6	–
39	20	1,104	12	–
39	19	1,108	18	–
39	18	1,115	10	–
39	17	1,122	3	–
39	16	1,128	15	–
39	15	1,135	8	–
39	14	1,142	–	–
39	13	1,146	18	–
39	12	1,151	16	–
39	11	1,156	14	–
39	10	1,161	12	–
39	9	1,166	10	–
39	8	1,164	8	–
39	7	1,156	14	–
39	6	1,144	14	–
39	5	1,126	12	–
39	4	1,109	14	–
39	3	1,071	18	–
39	2	1,017	2	–
39	1	877	–	–
38	38	1,014	18	–
38	37	1,022	1	–
38	36	1,029	5	–
38	35	1,036	8	–
38	34	1,043	12	–
38	33	1,050	16	–
38	32	1,056	9	–
38	31	1,062	2	–
38	30	1,067	15	–
38	29	1,073	8	–
38	28	1,079	1	–
38	27	1,083	12	–
38	26	1,088	4	–
38	25	1,092	15	–
38	24	1,097	7	
38	23	1,102	–	–
38	22	1,106	15	–
38	21	1,111	10	–
38	20	1,116	5	–
38	19	1,121	–	–
38	18	1,125	14	–
38	17	1,132	11	–
38	16	1,139	8	–
38	15	1,146	5	–
38	14	1,153	2	–
38	13	1,160	–	–
38	12	1,163	9	–
38	11	1,166	18	–
38	10	1,170	7	–
38	9	1,173	16	–
38	8	1,177	4	–
38	7	1,169	6	–
38	6	1,156	16	–
38	5	1,138	6	–
38	4	1,120	16	–
38	3	1,083	16	–
38	2	1,028	2	–
38	1	886	4	–
37	37	1,030	14	–
37	36	1,037	15	–
37	35	1,044	16	–
37	34	1,051	17	–
37	33	1,058	18	–
37	32	1,065	18	–
37	31	1,071	9	–
37	30	1,077	–	–
37	29	1,082	11	–
37	28	1,088	2	–
37	27	1,093	12	–
37	26	1,098	3	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
37	25	1,102	14	–
37	24	1,107	5	–
37	23	1,111	16	–
37	22	1,116	6	–
37	21	1,121	13	–
37	20	1,127	–	–
37	19	1,132	7	–
37	18	1,137	14	–
37	17	1,143	–	–
37	16	1,149	17	–
37	15	1,156	14	–
37	14	1,163	11	–
37	13	1,170	8	–
37	12	1,177	6	–
37	11	1,178	4	–
37	10	1,179	3	–
37	9	1,180	1	–
37	8	1,181	–	–
37	7	1,181	18	–
37	6	1,169	–	–
37	5	1,149	18	–
37	4	1,131	18	–
37	3	1,094	2	–
37	2	1,039	4	–
37	1	895	10	–
36	36	1,046	4	–
36	35	1,053	1	–
36	34	1,059	18	–
36	33	1,066	15	–
36	32	1,073	12	–
36	31	1,080	10	–
36	30	1,085	19	–
36	29	1,091	8	–
36	28	1,096	17	–
36	27	1,102	6	–
36	26	1,107	16	–
36	25	1,112	5	–
36	24	1,116	15	–
36	23	1,121	4	–
36	22	1,125	14	–
36	21	1,130	4	–
36	20	1,136	7	–
36	19	1,142	10	–
36	18	1,148	13	–
36	17	1,154	16	–
36	16	1,160	18	–
36	15	1,167	11	–
36	14	1,174	4	–
36	13	1,180	17	–
36	12	1,187	10	–
36	11	1,194	2	–
36	10	1,191	10	–
36	9	1,188	18	–
36	8	1,186	6	–
36	7	1,183	15	–
36	6	1,181	4	–
36	5	1,161	12	–
36	4	1,142	18	–
36	3	1,104	10	–
36	2	1,048	14	–
36	1	904	14	–
35	35	1,061	4	–
35	34	1,067	18	–
35	33	1,074	13	–
35	32	1,081	7	–
35	31	1,088	2	–
35	30	1,094	16	–
35	29	1,100	3	–
35	28	1,105	11	–
35	27	1,110	18	–
35	26	1,116	6	–
35	25	1,121	14	–
35	24	1,126	5	–
35	23	1,130	16	–
35	22	1,135	7	–
35	21	1,139	18	–
35	20	1,144	10	–
35	19	1,151	7	–
35	18	1,158	4	–
35	17	1,165	1	–
35	16	1,171	18	–
35	15	1,178	14	–
35	14	1,184	18	–
35	13	1,191	3	–
35	12	1,197	7	–
35	11	1,203	12	–
35	10	1,209	16	–
35	9	1,212	–	–
35	8	1,210	6	–
35	7	1,203	2	–
35	6	1,191	8	–
35	5	1,173	4	–
35	4	1,154	–	–
35	3	1,114	16	–
35	2	1,058	2	–
35	1	912	10	–
34	34	1,075	18	–
34	33	1,082	9	–
34	32	1,089	1	–
34	31	1,095	12	–
34	30	1,102	4	–
34	29	1,108	16	–
34	28	1,114	1	–
34	27	1,119	7	–
34	26	1,124	12	–
34	25	1,129	18	–
34	24	1,135	4	–
34	23	1,140	1	–
34	22	1,144	18	–
34	21	1,149	15	–
34	20	1,154	12	–
34	19	1,159	10	–
34	18	1,166	15	–
34	17	1,174	1	–
34	16	1,181	6	–
34	15	1,188	12	–
34	14	1,195	18	–
34	13	1,201	8	–
34	12	1,206	18	–
34	11	1,212	8	–
34	10	1,217	18	–
34	9	1,223	8	–
34	8	1,221	6	–
34	7	1,213	16	–
34	6	1,201	12	–
34	5	1,183	–	–
34	4	1,165	2	–
34	3	1,125	4	–
34	2	1,067	12	–
34	1	920	6	–
33	33	1,090	4	–
33	32	1,096	13	–
33	31	1,103	2	–
33	30	1,109	11	–
33	29	1,116	–	–
33	28	1,122	10	–
33	27	1,127	14	–
33	26	1,132	18	–
33	25	1,138	2	–
33	24	1,143	6	–
33	23	1,148	10	–
33	22	1,153	16	–
33	21	1,159	2	–
33	20	1,164	8	–
33	19	1,169	14	–
33	18	1,175	–	–
33	17	1,182	10	–
33	16	1,190	–	–
33	15	1,197	10	–
33	14	1,205	–	–
33	13	1,212	10	–
33	12	1,216	9	–
33	11	1,220	8	–
33	10	1,224	7	–
33	9	1,228	6	–
33	8	1,232	6	–
33	7	1,224	8	–
33	6	1,211	16	–
33	5	1,192	14	–
33	4	1,174	8	–
33	3	1,135	10	–
33	2	1,077	–	–
33	1	928	4	–
32	32	1,104	4	–
32	31	1,110	11	

(continued.)

Schedule (B.)—Table II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
32	30	1,116	18	–
32	29	1,123	5	–
32	28	1,129	12	–
32	27	1,135	18	–
32	26	1,141	–	–
32	25	1,146	3	–
32	24	1,151	5	–
32	23	1,156	8	–
32	22	1,161	10	–
32	21	1,167	8	–
32	20	1,173	7	–
32	19	1,179	5	–
32	18	1,185	4	–
32	17	1,191	2	–
32	16	1,198	12	–
32	15	1,206	2	–
32	14	1,213	12	–
32	13	1,221	2	–
32	12	1,228	12	–
32	11	1,229	17	–
32	10	1,231	3	–
32	9	1,232	8	–
32	8	1,233	14	–
32	7	1,235	–	–
32	6	1,222	–	–
32	5	1,202	10	–
32	4	1,183	14	–
32	3	1,144	4	–
32	2	1,086	10	–
32	1	936	–	–
31	31	1,117	18	–
31	30	1,124	2	–
31	29	1,130	6	–
31	28	1,136	10	–
31	27	1,142	14	–
31	26	1,148	18	–
31	25	1,153	19	–
31	24	1,159	–	–
31	23	1,164	1	–
31	22	1,169	2	–
31	21	1,174	4	–
31	20	1,180	18	–
31	19	1,187	13	–
31	18	1,194	7	–
31	17	1,201	2	–
31	16	1,207	16	–
31	15	1,215	1	–
31	14	1,222	6	–
31	13	1,229	11	–
31	12	1,236	16	–
31	11	1,244	2	–
31	10	1,241	14	–
31	9	1,239	7	–
31	8	1,236	19	–
31	7	1,234	12	–
31	6	1,232	4	–
31	5	1,212	4	–
31	4	1,193	–	–
31	3	1,152	18	–
31	2	1,094	10	–
31	1	943	16	–
30	30	1,131	6	–
30	29	1,137	8	–
30	28	1,143	10	–
30	27	1,149	12	–
30	26	1,155	14	–
30	25	1,161	16	–
30	24	1,166	18	–
30	23	1,172	–	–
30	22	1,177	2	–
30	21	1,182	4	–
30	20	1,187	6	–
30	19	1,194	15	–
30	18	1,202	4	–
30	17	1,209	13	–
30	16	1,217	2	–
30	15	1,224	12	–
30	14	1,231	8	–
30	13	1,238	4	–
30	12	1,245	–	–
30	11	1,251	16	–
30	10	1,258	10	–
30	9	1,261	10	–
30	8	1,260	2	–
30	7	1,252	18	–
30	6	1,240	16	–
30	5	1,222	–	–
30	4	1,202	6	–
30	3	1,161	12	–
30	2	1,102	10	–
30	1	950	8	–
29	29	1,144	10	–
29	28	1,150	9	–
29	27	1,156	8	–
29	26	1,162	7	–
29	25	1,168	6	–
29	24	1,174	6	–
29	23	1,179	14	–
29	22	1,185	2	–
29	21	1,190	10	–
29	20	1,195	18	–
29	19	1,201	6	–
29	18	1,209	4	–
29	17	1,217	2	–
29	16	1,225	–	–
29	15	1,232	18	–
29	14	1,240	16	–
29	13	1,246	17	–
29	12	1,252	18	–
29	11	1,258	19	–
29	10	1,265	–	–
29	9	1,271	–	–
29	8	1,269	6	–
29	7	1,261	18	–
29	6	1,249	10	–
29	5	1,230	6	–
29	4	1,211	12	–
29	3	1,170	6	–
29	2	1,110	8	–
29	1	957	2	–
28	28	1,157	6	–
28	27	1,163	3	–
28	26	1,169	–	–
28	25	1,174	17	–
28	24	1,180	14	–
28	23	1,186	12	–
28	22	1,192	9	–
28	21	1,198	6	–
28	20	1,204	3	–
28	19	1,210	–	–
28	18	1,215	16	–
28	17	1,223	19	–
28	16	1,232	3	–
28	15	1,240	6	–
28	14	1,248	7	–
28	13	1,256	8	–
28	12	1,260	17	–
28	11	1,265	6	–
28	10	1,269	15	–
28	9	1,274	4	–
28	8	1,279	12	–
28	7	1,270	16	–
28	6	1,258	2	–
28	5	1,238	10	–
28	4	1,219	10	–
28	3	1,179	–	–
28	2	1,118	8	–
28	1	963	14	–
27	27	1,169	18	–
27	26	1,175	13	–
27	25	1,181	8	–
27	24	1,187	3	–
27	23	1,192	18	–
27	22	1,198	14	–
27	21	1,205	3	–
27	20	1,211	13	–
27	19	1,218	2	–
27	18	1,224	12	–
27	17	1,231	2	–
27	16	1,239	3	–
27	15	1,247	5	–
27	14	1,255	6	–

Schedule (B.)—Table II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
27	13	1,263	8	–
27	12	1,271	10	–
27	11	1,273	3	–
27	10	1,274	16	–
27	9	1,276	9	–
27	8	1,278	2	–
27	7	1,279	16	–
27	6	1,266	16	–
27	5	1,246	16	–
27	4	1,227	8	–
27	3	1,186	8	–
27	2	1,126	8	–
27	1	970	8	–
26	26	1,182	4	–
26	25	1,187	17	–
26	24	1,193	10	–
26	23	1,199	3	–
26	22	1,204	16	–
26	21	1,210	10	–
26	20	1,217	16	–
26	19	1,225	2	–
26	18	1,232	8	–
26	17	1,239	14	–
26	16	1,247	–	–
26	15	1,254	16	–
26	14	1,262	13	–
26	13	1,270	9	–
26	12	1,278	6	–
26	11	1,286	2	–
26	10	1,283	19	–
26	9	1,281	16	–
26	8	1,279	13	–
26	7	1,277	10	–
26	6	1,275	8	–
26	5	1,255	–	–
26	4	1,235	6	–
26	3	1,193	16	–
26	2	1,133	4	–
26	1	977	–	–
25	25	1,194	8	–
25	24	1,200	2	–
25	23	1,205	16	–
25	22	1,211	10	–
25	21	1,217	4	–
25	20	1,222	18	–
25	19	1,230	18	–
25	18	1,238	19	–
25	17	1,246	19	–
25	16	1,255	–	–
25	15	1,263	–	–
25	14	1,270	7	–
25	13	1,277	14	–
25	12	1,285	1	–
25	11	1,292	8	–
25	10	1,299	16	–
25	9	1,303	4	–
25	8	1,302	2	–
25	7	1,295	–	–
25	6	1,282	14	–
25	5	1,263	6	–
25	4	1,243	4	–
25	3	1,201	6	–
25	2	1,140	–	–
25	1	982	14	–
24	24	1,206	4	–
24	23	1,212	3	–
24	22	1,218	3	–
24	21	1,224	2	–
24	20	1,230	2	–
24	19	1,236	2	–
24	18	1,244	11	–
24	17	1,253	–	–
24	16	1,261	9	–
24	15	1,269	18	–
24	14	1,278	8	–
24	13	1,284	19	–
24	12	1,291	10	–
24	11	1,298	1	–
24	10	1,304	12	–
24	9	1,311	4	–
24	8	1,310	–	–
24	7	1,302	12	–
24	6	1,290	2	–
24	5	1,270	10	–
24	4	1,251	2	–
24	3	1,208	14	–
24	2	1,146	18	–
24	1	988	6	–
23	23	1,217	18	–
23	22	1,224	6	–
23	21	1,230	15	–
23	20	1,237	3	–
23	19	1,243	12	–
23	18	1,250	–	–
23	17	1,258	13	–
23	16	1,267	7	–
23	15	1,276	–	–
23	14	1,284	14	–
23	13	1,293	8	–
23	12	1,298	5	–
23	11	1,303	3	–
23	10	1,308	–	–
23	9	1,312	18	–
23	8	1,316	16	–
23	7	1,310	4	–
23	6	1,297	8	–
23	5	1,277	14	–
23	4	1,258	8	–
23	3	1,216	2	–
23	2	1,153	14	–
23	1	994	–	
22	22	1,229	6	–
22	21	1,236	7	–
22	20	1,243	8	–
22	19	1,250	9	–
22	18	1,257	10	–
22	17	1,264	12	–
22	16	1,273	5	
22	15	1,281	18	–
22	14	1,290	11	–
22	13	1,299	4	–
22	12	1,307	16	–
22	11	1,309	16	–
22	10	1,311	16	–
22	9	1,313	16	–
22	8	1,315	16	–
22	7	1,317	16	–
22	6	1,304	16	–
22	5	1,284	18	–
22	4	1,265	14	–
22	3	1,223	10	–
22	2	1,160	10	–
22	1	999	12	–
21	21	1,240	18	–
21	20	1,248	14	–
21	19	1,256	10	–
21	18	1,264	6	–
21	17	1,272	2	–
21	16	1,279	18	–
21	15	1,288	5	–
21	14	1,296	12	–
21	13	1,304	19	–
21	12	1,313	6	–
21	11	1,321	14	–
21	10	1,319	15	–
21	9	1,317	17	–
21	8	1,315	18	–
21	7	1,314	–	–
21	6	1,312	2	–
21	5	1,292	2	–
21	4	1,273	–	–
21	3	1,230	18	–
21	2	1,168	–	–
21	1	1,005	6	–
20	20	1,253	10	–
20	19	1,262	–	–
20	18	1,270	11	–

(continued.)

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
20	17	1,279	1	–
20	16	1,287	12	–
20	15	1,296	2	–
20	14	1,303	19	–
20	13	1,311	17	–
20	12	1,319	14	–
20	11	1,327	12	–
20	10	1,335	10	–
20	9	1,340	16	–
20	8	1,341	6	–
20	7	1,334	12	–
20	6	1,321	4	–
20	5	1,299	6	–
20	4	1,280	6	–
20	3	1,238	6	–
20	2	1,175	10	–
20	1	1,012	8	–
19	19	1,267	18	–
19	18	1,274	18	–
19	17	1,281	19	–
19	16	1,288	19	–
19	15	1,296	–	–
19	14	1,313	–	–
19	13	1,320	1	–
19	12	1,327	2	–
19	11	1,334	3	–
19	10	1,341	4	–
19	9	1,348	4	–
19	8	1,349	2	–
19	7	1,343	2	–
19	6	1,330	8	–
19	5	1,309	–	–
19	4	1,287	12	–
19	3	1,245	14	–
19	2	1,183	2	–
19	1	1,019	8	–
18	18	1,284	2	–
18	17	1,293	7	–
18	16	1,302	12	–
18	15	1,311	17	–
18	14	1,321	2	–
18	13	1,330	6	–
18	12	1,335	12	–
18	11	1,340	19	–
18	10	1,346	5	–
18	9	1,351	12	–
18	8	1,356	18	–
18	7	1,351	10	–
18	6	1,339	10	–
18	5	1,318	14	–
18	4	1,297	12	–
18	3	1,253	2	–
18	2	1,190	12	–
18	1	1,026	10	–
17	17	1,301	18	–
17	16	1,311	2	–
17	15	1,320	7	–
17	14	1,329	11	–
17	13	1,338	16	–
17	12	1,348	–	–
17	11	1,350	7	–
17	10	1,352	15	–
17	9	1,355	2	–
17	8	1,357	10	–
17	7	1,359	18	–
17	6	1,348	14	–
17	5	1,328	10	–
17	4	1,307	10	–
17	3	1,262	18	–
17	2	1,198	2	–
17	1	1,033	10	–
16	16	1,321	4	–
16	15	1,330	5	–
16	14	1,339	6	–
16	13	1,348	7	–
16	12	1,357	8	–
16	11	1,366	8	–
16	10	1,364	13	–
16	9	1,362	18	–
16	8	1,361	3	–
16	7	1,359	9	–
16	6	1,357	16	–
16	5	1,338	4	–
16	4	1,317	10	–
16	3	1,272	12	–
16	2	1,207	4	–
16	1	1,040	12	–
15	15	1,341	2	–
15	14	1,349	14	–
15	13	1,358	6	–
15	12	1,366	18	–
15	11	1,375	10	–
15	10	1,384	2	–
15	9	1,389	–	–
15	8	1,388	2	–
15	7	1,380	8	–
15	6	1,367	12	–
15	5	1,347	18	–
15	4	1,327	8	–
15	3	1,282	8	–
15	2	1,216	8	–
15	1	1,048	2	–
14	14	1,360	8	–
14	13	1,368	3	–
14	12	1,375	18	–
14	11	1,383	13	–
14	10	1,391	8	–
14	9	1,399	4	–
14	8	1,398	10	–
14	7	1,390	12	–
14	6	1,377	8	–
14	5	1,357	–	–
14	4	1,337	8	–
14	3	1,292	2	–
14	2	1,225	10	–
14	1	1,055	12	–
13	13	1,378	18	–
13	12	1,384	18	–
13	11	1,390	18	–
13	10	1,396	18	–
13	9	1,402	18	–
13	8	1,408	18	–
13	7	1,400	18	–
13	6	1,387	4	–
13	5	1,366	2	–
13	4	1,345	8	–
13	3	1,301	18	–
13	2	1,234	14	–
13	1	1,063	4	–
12	12	1,396	12	–
12	11	1,399	10	–
12	10	1,402	8	–
12	9	1,405	6	–
12	8	1,408	4	–
12	7	1,411	2	–
12	6	1,397	–	–
12	5	1,375	2	–
12	4	1,353	8	–
12	3	1,307	18	–
12	2	1,243	16	–
12	1	1,070	14	–
11	11	1,413	6	–
11	10	1,422	16	–
11	9	1,427	4	–
11	8	1,427	6	–
11	7	1,420	6	–
11	6	1,406	16	–
11	5	1,386	4	–
11	4	1,364	18	–
11	3	1,318	14	–
11	2	1,252	–	–
11	1	1,078	4	–
10	10	1,427	14	–
10	9	1,435	2	–
10	8	1,435	–	–

SCHEDULE (B.)—TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
10	7	1,428	4	–
10	6	1,415	–	–
10	5	1,393	6	–
10	4	1,372	12	–
10	3	1,326	14	–
10	2	1,258	10	–
10	1	1,084	10	–
9	9	1,439	12	–
9	8	1,440	10	–
9	7	1,433	8	–
9	6	1,420	10	–
9	5	1,399	–	–
9	4	1,377	10	–
9	3	1,330	2	–
9	2	1,263	18	–
9	1	1,088	6	–
8	8	1,439	18	–
8	7	1,433	14	–
8	6	1,420	12	–
8	5	1,399	8	–
8	4	1,378	–	–
8	3	1,331	18	–
8	2	1,264	8	–
8	1	1,089	–	–
7	7	1,422	8	–
7	6	1,414	–	–
7	5	1,392	14	–
7	4	1,371	14	–
7	3	1,325	18	–
7	2	1,258	2	–
7	1	1,084	2	–
6	6	1,400	10	–
6	5	1,380	6	–
6	4	1,359	6	–
6	3	1,314	4	–
6	2	1,247	2	–
6	1	1,074	2	–
5	5	1,359	2	–
5	4	1,339	4	–
5	3	1,294	12	–
5	2	1,228	16	–
5	1	1,058	8	–
4	4	1,318	10	–
4		1,275	6	–
4	2	1 10	6	–
4	1	1 2	16	–
3	3	1,232	10	–
3	2	1,170	6	–
3	1	1,008	8	–
2	2	1,110	14	–
2	1	957	12	–
1	1	825	4	–

TABLE III.

The VALUES of an ANNUITY of £. 100 per Annum, payable yearly for any Number of Years, not exceeding 90.

Years.	Values. £.	s.	d.	Years.	Values. £.	s.	d.
1	96	2	–	19	1,313	6	–
2	188	12	–	20	1,359	–	–
3	277	10	–	21	1,402	18	–
4	362	18	–	22	1,445	2	–
5	445	2	–	23	1,485	12	–
6	524	4	–	24	1,524	12	–
7	600	4	–	25	1,562	4	–
8	673	4	–	26	1,598	4	–
9	743	10	–	27	1,632	18	–
10	811	–	–	28	1,666	6	–
11	876	–	–	29	1,698	6	–
12	938	10	–	30	1,729	4	–
13	998	10	–	31	1,758	16	–
14	1,056	6	–	32	1,787	6	–
15	1,111	16	–	33	1,814	14	–
16	1,165	4	–	34	1,841	2	–
17	1,216	10	–	35	1,866	8	–
18	1,265	18	–	36	1,890	16	–

(continued.)

SCHEDULE (B.)—TABLE III.—continued.

Years.	Values.			Years.	Values.		
	£.	s.	d.		£.	s.	d.
37	1,914	4	–	64	2,296	16	–
38	1,936	14	–	65	2,304	12	–
39	1,958	8	–	66	2,312	2	–
40	1,979	4	–	67	2,319	8	–
41	1,999	6	–	68	2,326	6	–
42	2,018	10	–	69	2,333	–	–
43	2,037	–	–	70	2,339	8	–
44	2,054	16	–	71	2,345	12	–
45	2,072	–	–	72	2,351	10	–
46	2,088	8	–	73	2,357	4	–
47	2,104	4	–	74	2,362	14	–
48	2,119	10	–	75	2,368	–	–
49	2,134	2	–	76	2,373	2	–
50	2,148	4	–	77	2,377	18	–
51	2,161	14	–	78	2,382	12	–
52	2,174	14	–	79	2,387	4	–
53	2,187	4	–	80	2,391	10	–
54	2,199	14	–	81	2,395	14	–
55	2,210	16	–	82	2,399	14	–
56	2,221	18	–	83	2,403	10	–
57	2,232	12	–	84	2,407	4	–
58	2,242	18	–	85	2,410	16	–
59	2,252	16	–	86	2,414	4	–
60	2,262	6	–	87	2,417	10	–
61	2,271	8	–	88	2,420	14	–
62	2,280	4	–	89	2,423	14	–
63	2,288	14	–	90	2,426	14	–

RULES for inferring the VALUE of an ANNUITY of £. 100 per annum, held on the longest of TWO LIVES:—Also, The VALUE of an ANNUITY of £. 100 per Annum, held on the joint continuance of THREE LIVES:—Also, The VALUE of an ANNUITY of £. 100 per Annum, held on the longest of THREE LIVES.

RULE for determining the VALUE of an ANNUITY of £. 100 per Annum, payable yearly, and held on the longest of TWO LIVES.

THE Values of an Annuity of £. 100 per annum, held on each of the Single Lives, to be added together (from Table I.), and from this sum the Value of an Annuity held on the joint continuance of the Two Lives (from Table II.) to be subtracted; the result is the value of an Annuity of £. 100 per Annum, held on the longest of the Two Lives.

RULE for determining the VALUE of an ANNUITY of £. 100 per Annum, payable Yearly, and held on the joint continuance of THREE LIVES.

The value of an Annuity of £. 100 per annum on the joint continuance of the Two Elder Lives, is to be found from Table II. The age of a single Life of the same (or nearest) value, with the Annuity on the said joint Lives, to be found from Table I. The value of an Annuity of £. 100 per annum on the joint continuance of this Life, and the younger Life from Table II., Five Pounds being deducted from the said sum, is the value of an Annuity of £. 100 per annum, held on the joint continuance of the Three Lives.

RULE for determining the VALUE of an ANNUITY of £.100 per Annum, payable Yearly, and held on the longest of THREE LIVES.

The values of an Annuity of £.100 per annum for each of the Three single Lives to be extracted from Table I. and to be added together. The value of an Annuity of £.100 per annum on the joint continuance of the Two Youngest Lives, also the value of an Annuity of £.100 per annum on the joint continuance of the Two Eldest Lives, also the value of an Annuity of £.100 per annum on the joint continuance of the Oldest Life and the Youngest Life, (all found by Table II.) to be subtracted from the sum or addition of the Annuities on the Three single Lives: To the result is to be added the value of an Annuity of £.100 per annum held on the joint continuance of the Three Lives; the amount is the value of an Annuity of £.100 per annum on the longest of the Three Lives.

And in all cases where the Annuity shall be for more than Three Lives, the same shall be valued as an Annuity for the three youngest of such Lives; and where the Annuity shall be given for a longer term of years than Ninety Years, or in perpetuity, the same shall be valued as an Annuity for Ninety Years only.

SCHEDULE (C.)

Containing the FORMS of INVENTORIES of the PERSONAL ESTATE and EFFECTS of Persons deceased; and also the FORMS of AFFIDAVITS verifying the same.

No. 1.

FOR ENGLAND AND IRELAND.

FORM of INVENTORY of the personal estate and effects of
who died on the day of
[exclusive of what he may have been possessed of as a Trustee for others.]

	£.	s.	d.
First. Personal estate and effects which the said deceased was, at the time of his death in any way possessed of or entitled to, or disposed of, having power so to do, as he thought fit, situate within the jurisdiction of the court of			
1. Cash in the house and at the bankers - - - - - - -			
2. Furniture, plate, linen, china, books, pictures, wearing apparel, jewels, wine and other liquors, horses and carriages, farming stock and implements of husbandry - - - - -			
3. Stock in trade - - - - - - - - - -			
4. Leasehold estates - - - - - - - - -			
5. Rents, mortgages, bonds and all other debts due to the deceased -			
6. Mines, canals, roads or other works, and shares therein - - -			
7. Ships, and shares of ships - - - - - - - -			
8. Life assurance policies - - - - - - - -			
9. Exchequer Bills and all other Government or Parliament Stocks or Funds of Great Britain - - - - - - - -			
10. Bank Stock, East India Stock, South Sea Stock, or the stocks, funds or securities of any public company - - - -			
11. Personal estate of any other description than above specified -			
TOTAL - - - - - £.			

SCHEDULE (C.)—continued.

	£.	s.	d.
Secondly. Amount or value of the personal estate and effects which the said deceased was at the time of his death in any way possessed of or entitled to, or of which he had power to dispose as he thought fit, situate elsewhere than within the jurisdiction of the court aforesaid, £.			
Thirdly. Total amount of debts due and owing from the deceased, and payable by law out of his personal estate, £.			
Amount or value of personal estate within the jurisdiction of the court aforesaid - - - - - - - - -			
Deduct the proportion of the debts above-mentioned - - -			
Balance in respect whereof Stamp Duty is payable - £.			

A. B. of, &c. &c. the executor named in the last will and testament [or, the Party applying for letters of administration with or without will annexed, of the estate and effects, as the case may be] of late of in the county of deceased, maketh oath, and saith that the said deceased died on or about the day of in the year of our Lord One thousand eight hundred and ; and that the foregoing is a true inventory, account and valuation of the estate and effects which the said deceased in any way died possessed of or entitled to, or disposed of, having power so to do, as he thought fit, exclusive of what the said deceased may have been possessed of or entitled to as a trustee for any other Person or Persons, and not beneficially, to the best of this deponent's knowledge, information and belief.

A. B. [Executor or Administrator, as the case may be.]

Sworn before me, at
this day
of

C. D. [The Surrogate or other Person administering the usual oath for the due administration of the estate and effects of the deceased.]

DIRECTIONS respecting the preceding AFFIDAVIT.

The Affidavit is to be subjoined to the Inventory, and contained on the same sheet of paper.

No. 2.
FOR SCOTLAND.

FORM of INVENTORY of the personal estate of
who died testate [or, intestate, as the case may be],
at on the day of
[Exclusive of what the deceased may have been possessed of as a trustee for others.]

First.—PERSONAL ESTATE in SCOTLAND.

	£.	s.	d.
1. Money belonging, or personal debts due to the deceased, and interest			
2. Household furniture, plate, farm-stocking and similar effects - -			
3. Stock in trade, or in mercantile or other companies, and shares of ships and dividends - - - - - - - - -			
4. Rents, feu duties, interest on heritable bonds, &c. - - - -			
5. Other personal estate, not comprehended under the above heads -			
Total of the deceased's personal estate in Scotland - £.			

[Here the total value to be specified in words at length.]

Secondly.—

SCHEDULE (C.)—continued.

Secondly.—PERSONAL ESTATE situated elsewhere;

Viz.

IN - - - - - - - £.

Thirdly.—TOTAL AMOUNT of DEBTS due and owing from the deceased, and payable by law out of his personal estate, £.

	£. s. d.
Amount or value of personal estate included in the foregoing inventory - - - - - - - - - -	
Deduct the proportion of the debts above mentioned - - -	
Balance in respect whereof Stamp Duty is payable - £.	

AFFIDAVIT.

I HEREBY swear, That the above is a true inventory and statement of the value of the personal estate above set forth, according to the best of my knowledge, information and belief. So help me GOD.

Sworn before me, at this day of of } +A. B. Executor nominate [or Dative qua, nearest in kin, &c. as the case may be.]

C. D. Commissary,
[or, J. P. for the County of]

DIRECTIONS respecting the preceding Affidavit.

1. The Affidavit is to be subjoined to the inventory, and contained on the same sheet.

2. There is to be added to the Executor's or Executrix's signature (at the +A. B.) his or her designation or address, with the name of the post town nearest to his or her residence.

3. It must be explained whether he or she is assuming the possession or management of the estate as executor [or executrix] nominated by the deceased's will, or as executor dative qua nearest in kin, relict or creditor, or otherwise.

SCHEDULE (D.)

Containing the FORMS OF POLICIES OF SEA INSURANCE.

———S.
Delivered the
day of

IN the name of God, Amen.
as well as in own name, as for and in the name and names of all and every other persons, to whom the same doth, may or shall appertain, in part or in all, doth make assurance and cause and them and every of them to be insured, lost or not lost, at and from upon the body, tackle, apparel, ordnance, munition, artillery, boat or other furniture of and in the good ship or vessel called The
whereof is master, under God, for this present voyage
or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship or the master thereof is or shall be named or called, beginning the adventure upon the said ship, &c. from and immediately following
and so shall continue and endure until the said ship, with her said tackle, apparel,

apparel, &c. shall be arrived at and there hath moored at anchor twenty-four hours in good safety: And it shall be lawful for the said ship in this voyage to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Insurance, the said ship, &c. for so much as concerns the Assureds is and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints, and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said ship, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel, for, in and about the defence, safeguard and recovery of the said ship, &c. or any part thereof, without prejudice to this Insurance, to the charges whereof we the Assurers will contribute, each one according to the rate and quantity of his sum herein assured: And it is further agreed by us the Insurers, that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in Lombard-street, or in the Royal Exchange, or elsewhere in London; and so we the Assurers are contented and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this Assurance by the Assured

at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in London.

N. B.—The ship and freight warranted free from average under Three pounds per centum unless general, or the ship be stranded.

——————G.
Delivered the
day of

IN the name of God, Amen.

as well in own name, as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make assurance, and cause and them and every of them to be insured, lost or not lost, at and from upon any kind of goods and merchandizes whatsoever, loaden or to be loaden aboard the good ship or vessel called The whereof is master, under God, for this present voyage or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof aboard the said ship and so shall continue and endure until the said ship, with the said goods and merchandizes whatsoever, shall be arrived at and the same there safely landed: And it shall be lawful for the said ship in this voyage to stop and stay at any ports or places whatsoever without prejudice to this Insurance, the said goods and merchandizes by agreement are and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people of what nation,

condition

SCHEDULE (D.)—continued.

condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes, or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes, or any part thereof, without prejudice to this Insurance; to the charges whereof we, the Assurers, will contribute each one according to the rate and quantity of his sum herein assured: And it is agreed by us, the Insurers, that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in Lombard-street, or in the Royal Exchange, or elsewhere in London: And so we, the Assurers, are contented, and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing oursolves paid the consideration due unto us for this Assurance by the Assured at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in London.

> N. B.—Corn, fish, salt, fruit, flour and seed, are warranted free from average, unless general, or the ship be stranded. Sugar, tobacco, hemp, flax, bides and skins, are warranted free from average, under Five pounds per centum; and all other goods free from average, under Three pounds per centum unless general, or the ship be stranded.

————S. G.
Delivered the
day of

IN the name of God, Amen.

as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make Assurance, and cause and them and every of them to be insured, lost or not lost, at and from upon any kind of goods and merchandizes, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture, of and in the good ship or vessel called The whereof is master, under God, for this present voyage, or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said goods and merchandizes from the loading thereof aboard the said ship upon the said ship, &c.; and so shall continue and endure during her abode there, upon the said ship, &c.; and further, until the said ship, with all her ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever, shall be arrived at upon the said ship, &c. until she hath moored at anchor twenty-four hours, in good safety, and upon the goods and merchandizes, until the same be there discharged and safely landed: And it shall be lawful for the said ship, &c. in this voyage, to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Insurance, the said ship, &c. goods and merchandizes, &c. for so much as concerns the Assureds, by agreement between the Assureds and Assurers in this Policy, are and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes and ship, &c. or any part thereof: And in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes and ship, &c. or any part thereof, without prejudice to this Insurance; to the charges whereof we, the Assurers, will contribute each one according to the rate and quantity of his sum herein assured: And it is agreed by us, the Insurers, that this writing or Policy of Insurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in Lombard-street, or in the Royal Exchange, or elsewhere in London: And so we, the Assurers, are contended and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this Assurance by the Assured

at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in London.

N.B.—Corn, fish, salt, fruit, flour and seed are warranted free from average, unless general or the ship be stranded. Sugar, tobacco, hemp, flax, hides and skins are warranted free from average under Five pounds per centum; and all other goods, also the ship and freight are warranted free of average under Three pounds per centum unless general, or the ship be stranded.

SHIP and GOODS.

London Assurance House.

N° in London.

N°

By the Governor and Company of the London Assurance

IN the name of God, Amen.

as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make Assurance, and causeth and them and every of them to be assured, lost or not lost, at and from upon any kind of goods and merchandizes whatsoever, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture of and in the good ship or vessel called The whereof is master under God, for this present voyage, or whoever else shall go for master in the said ship or vessel, or by whatsoever other name or names the said ship or vessel or the master thereof is or shall be named or called; beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof aboard the said ship or vessel at and upon the said ship or vessel, &c. and so shall continue and endure during her abode there upon the said ship or vessel, &c.; and farther, until the said ship or vessel, with all her ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever shall be arrived at and upon the said ship or vessel, &c. until she hath moored at anchor Twenty-four hours in good safety; and upon the goods and merchandizes, until the same be there safely discharged and landed: And it shall be lawful for the said ship or vessel, &c. in this voyage, to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Assurance, the said ship or vessel, &c. goods and merchandizes, &c. for so much as concerns the Assureds (by agreement between the Assureds and the London Assurance) are and shall be rated and valued at without farther or other account to be given by the Assureds for the same.

Touching the adventures and perils which the said London Assurance are contented to bear, and do take upon them in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes, and ship or vessel, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods, merchandizes, and ship or vessel, &c. or any part thereof, without prejudice to this Assurance, to the charges whereof the said London Assurance will contribute according to the rate and quantity of the sum herein assured: And it is agreed that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in Lombard-street, or in the Royal Exchange, or elsewhere in London; and so the said London Assurance are contented, and do hereby promise and bind themselves and their successors to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing themselves paid the consideration due unto them for this Assurance by the Assured, at and after the rate of per centum

IN witness whereof the said London Assurance have caused their common seal to be hereunto affixed, and the sum or sums by them assured to be hereunder written, at their office in London this day of in the year of the reign of our Sovereign Lord by the grace of God of the United Kingdom of Great Britain and Ireland King, Defender of the Faith, &c. and in the year of our Lord .

Free from all average on corn, flour, fruit, fish, salt and seeds, except general.

Free from average on sugar, rum, hides, skins, hemp, flax, and tobacco under Five Pounds per centum and on all other goods and ship under Three Pounds per centum except general.

The said Governor and Company are content with this Assurance for

S. G. } S. G. N°
N° } L.

By the Corporation of the Royal Exchange Assurance.

IN the name of God, Amen.

as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make assurance and causeth
and them and every of them to be assured, lost or not lost,
upon any kind of goods and merchandizes whatsoever loaden or to be loaden, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture of and in the good ship or vessel called The
burden or thereabouts, whereof is master, under God, for this present voyage
or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof is or shall be named or called, beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof on board the said ship and upon the said ship, &c. and so shall continue and endure during her abode there, upon the said ship, &c. and further until the said ship, with all her ordnance

ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever, shall be arrived at upon the said ship, &c. until she hath there moored at anchor Twenty-four hours in good safety, and upon the goods and merchandizes, until the same be there discharged and safely landed: And it shall be lawful for the said ship, &c. in this voyage, to proceed and sail to and touch and stay at any port or places whatsoever without prejudice to this Assurance, the said ship, &c. goods and merchandizes, &c. for so much as concerns the Assureds, (by agreement made between the Assureds and the said Corporation in this Policy,) are and shall be rated and valued at sterling, without farther account to be given by the Assureds for the same.

Touching the adventures and perils which the said Corporation are contented to bear and do take upon them in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes and ship, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes and ship, &c. (or any part thereof,) without prejudice to this Assurance, to the charges whereof the said Corporation will contribute, according to the rate and quantity of the sum herein assured; and it is agreed by the said Corporation, that this writing or Policy of Assurance shall be of as much force and effect as the suerst writing or Policy of Assurance heretofore made in Lombard-street, or in the Royal Exchange, or elsewhere in London; and so the said Corporation are contented and do hereby promise and bind themselves and their successors, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing themselves paid the consideration due unto them for this Assurance by at and after the rate of per cent.

IN witness whereof the said Corporation have caused their common seal to be hereunto affixed, and the sum or sums by them assured to be hereunder written, at their office in the Royal Exchange of London, this day of in the year of the reign of our Sovereign Lord by the grace of God of the United Kingdom of Great Britain and Ireland King, Defender of the Faith, and in the year of our Lord

The said Corporation are content with this assurance, for

Free from all average on corn, flour, fish, salt, fruit, seed, hides and tobacco, unless general, or otherwise specially agreed.

Free from average on sugar, rum, skins, hemp and flax, under Five per centum and on all other goods and on ship, under Three per centum except general.

BY Order of the Court of Directors.

Schedule (E.)

Containing FORMS of PROCEEDINGS before Justices of the Peace for the Recovery of Penalties.

No. 1.

INFORMATION.

County [or, as the case may be] of
To wit.

BE it Remembered, That on the day of at in the of A. B. an officer of His Majesty's Stamp Duties [or, A. B. of a person duly authorized by the Commissioners of Stamps and Taxes to prosecute this Information

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mation, or, as the case may be] cometh before me, C. D. Esquire, one of His Majesty's Justices of the Peace for the said and on behalf of His said Majesty, informeth me the said Justice, that E. O. of, [&c.] heretofore, to wit, on the day of [or, between the day of and the day of] at in the said did [here state the offence] contrary to the form of the Statute in such case made and provided; whereby the said E. O. hath forfeited for his said offence the sum of

Taken and received by me the day and year first above mentioned.

No. 2.

SUMMONS.

County [or, as the case may be] of To wit. } TO E. O. of [&c.]

WHEREAS an Information hath been exhibited before me, C. D., Esquire, one of His Majesty's Justices of the Peace for the of charging that you, the above-named E. O. on the day of [or, between the day of and the day of] did [here state the substance of the charge] contrary to the from of the Statute in such case made and provided, whereby you have forfeited the sum of

These are therefore to require you personally to be and appear before me the said Justice, or any other of His Majesty's Justices of the Peace for the said who shall be present at on the day of at the hour of in the noon of the same day, then and there to answer the same information, and to make your defence thereto; and if you shall fail to appear accordingly, such proceedings will be taken as if you had personally appeared, and had not made any defence to the said charge.

Given under my hand and seal this day of

No. 3.

CONVICTION.

County [or, as the case may be] of To wit. } BE it Remembered, That on the day of at in the of an Information was exhibited by A. B. an Officer of His Majesty's Stamp Duties [or, by A. B. of, &c. a person duly authorized by the Commissioners of Stamps to prosecute the same information, or, as the case may be] on behalf of His Majesty, against E. O. of, [&c.] which said Information charged that the said E. O. heretofore, to wit, on the day of [or, between the day of and the day of] at in the said did [here state the offence] contrary to the form of the Statute in such case made and provided; and the said E. O. after being duly summoned to answer the charge contained in the said Information, appeared pursuant to the said Summons, and having heard the said charge, acknowledged and voluntarily confessed the same to be true, whereupon I, C. D. Esquire, one of His Majesty's Justices of the Peace for the said do hereby convict him of the said offence [or, as the case may happen to be, declared he was not guilty of the said offence; or, did not appear pursuant to the said Summons; or, did neglect and refuse to make any defence against the said charge; whereupon I, C. D., Esquire, one of His Majesty's Justices of the Peace for the said did proceed to examine into the truth of the said charge; and it manifestly appearing to me that the said E. O. is guilty of the offence charged upon him in the said Information, I do hereby convict him of the same,] and do declare and adjudge that he the said E. O. hath forfeited for his said offence the sum of [in case the Justice exercises the power of mitigation add, which I, the said Justice, do mitigate to the sum of] and I do assess and allow the costs and charges of the prosecutor herein at the sum of to be paid by the said E. O. over and besides the said sum of [the said penalty, or mitigated penalty, as the case may be.]

Given under my hand and seal the day of

No. 4.

WARRANT of DISTRESS.

County [or, as the case may be] of To wit. } TO

WHEREAS E. O. of, [&c.] has been duly convicted of a certain offence; For that he the said E. O. heretofore, to wit [here state the offence as in the conviction] whereby he hath forfeited the sum of [the full penalty; and in case of mitigation add, which hath been mitigated to the sum of] over and besides the costs and charges of the prosecutor to be paid by the said E. O. and assessed and allowed at the sum of making together the sum of

Therefore I command you to levy the said sum of [the amount of the penalty, or mitigated penalty, and costs] by distraining the goods and chattels of him the said E. O.; and if within the space of five days next after such distress taken, the said sum of [the amount of the said penalty, or mitigated penalty, and costs] together with the reasonable costs and charges of taking and keeping such distress, shall not be paid, then I order and direct, that you shall sell and dispose of the said goods and chattels which shall be so distrained, and shall levy and raise thereout the said sum of [the amount of the said penalty, or mitigated penalty, and costs] and all reasonable costs and charget of taking, keeping and selling such distress, rendering the overplus, if any, to the said E. O.; and you are to certify to me what you shall have done by virtue of this my warrant.

Given under my hand and seal the day of

(signed)
One of His Majesty's Justices of the Peace
for the said of

No. 5.

WARRANT of COMMITMENT for want of sufficient Distress

County [or, as the case may be] of To wit. } TO and also to the Keeper of the Common Gaol [or, House of Correction] at

WHEREAS [as in the Warrant of Distress to the commencement of the words, Therefore I command you," and instead thereof proceed as follows:]

And whereas a warrant hath been duly issued for levying the said sum of [the amount of the penalty, or mitigated penalty, and costs] by distress and sale of the goods and chattels of the said E. O.; and it now appearing to me, that no sufficient distress can be found whereon to levy the said sum of [the amount of the penalty, or mitigated penalty, and costs] Therefore I command you the said to apprehend and take the said E. O. and safely convey him to the common gaol [or, house of correction] at and there to deliver him to the Keeper thereof, together with this warrant; and I do hereby command you the said Keeper to receive into your custody in the said gaol [or, house of correction] him the said E. O. and him therein safely to keep for the space of unless the said sum of [the amount of the penalty, or mitigated penalty, and costs] shall be sooner paid.

Given under my hand and seal the day of

(signed

One of His Majesty's Justices of the Peace
for the said of

No. 6.

ADJUDICATION of ACQUITTAL by a Justice of the Peace.

County [or, as the case may be] of
To wit.

BE it Remembered [proceed as in the form No. 3. to set forth the exhibiting of the Information, the Charge, the summoning of the Defendant and his appearance, and the plea of Not Guilty, or his default of appearance, as the case may be, and then proceed as follows:] Whereupon I, C. D. Esquire, one of His Majesty's Justices of the Peace for the said did proceed to examine into the truth of the said charge, and the offence charged upon the said E. O. in the said information not having been proved to my satisfaction, I do therefore hereby adjudge him the said E. O. not to be guilty of such offence, and that the said Information be dismissed.

Given under my hand and seal this day of

No. 7.

ADJUDICATION of the GENERAL or QUARTER SESSIONS, reversing the Judgment of Acquittal on Appeal, and convicting the Defendant.

County [or, as the case may be] of
To wit.

AT the General [or, Quarter] Sessions of the Peace holden at in and for the said on the day of before G. H., I. K. Esquires, and others, Justices of our Lord the King, assigned to keep the peace of our said Lord the King, in and for the aforesaid, and also to hear and determine divers felonies, trespasses and other misdemeanors committed in the said

WHEREAS on the day of at in the said an information was exhibited by A. B., an officer of His Majesty's Stamp Duties, [or, by A. B. a Person duly authorized by the Commissioners of Stamps and Taxes to prosecute the same information, or, as the case may be] on behalf of His Majesty, against E. O. of [&c.] which said information charged that the said E. O. on the [here state the offence as in the information], contrary to the form of the Statute in such case made and provided; whereupon the said E. O. was duly summoned to answer the said charge, and upon the hearing of the said information before C. D. Esquire, one of His Majesty's Justices of the Peace for the said of the said E. O. was adjudged to be not guilty of the offence in the said information charged, and the said Information was adjudged to be dismissed, from which adjudication the said A. B. the Prosecutor in such behalf hath appealed to the present General [or, Quarter] Sessions of the Peace in and for the said

AND whereas upon the hearing of the said appeal, it manifestly appears to the court here, that the said E. O. is guilty of the offence charged in the said information, and that the said appeal ought to be allowed, and the said adjudication reversed; IT is therefore Ordered by the Court, That the said appeal of the said A. B. the Prosecutor as aforesaid, be and the same is hereby allowed, and the said adjudication of the said C. D. reversed, and the Court doth hereby convict the said E. O. of the said offence, and doth adjudge that he hath forfeited for his said offence the sum of [in case the Court exercises the power of mitigation, add, which the court doth mitigate and lessen to the sum of] and this Court doth assess and allow the costs and charges of the Prosecutor herein, at the sum of to be paid by the said E. O. over and besides the said sum of [the said penalty, or mitigated penalty, as the case may be.]

By the Court,
(signed)
Clerk of the Peace.

No. 8.

WARRANT of DISTRESS by Sessions where Acquittal reversed, and Defendant convicted.

County [or, as the case may be] of
To wit.
TO

WHEREAS at the General [or, Quarter] Sessions of the Peace, holden at in and for the said on the day of E. O. of, [&c.] was upon appeal duly convicted of a certain offence, for that he the said E. O. on the day of [here state the offence], and thereupon the Court did adjudge that the said E. O. had forfeited for his said offence the sum of [in case of mitigation add, which the said Court did mitigate to the sum of] over and besides the costs and charges of the Prosecutor, to be paid by the said E. O., and assessed and allowed at the sum of making together the sum of Therefore, We, G. H. and I. K. Esquires, two of the Justices present at the said sessions, do command you to levy the said sum of [the amount of the penalty or mitigated penalty and costs], by distraining, &c. [proceed as in the Form, No. 4, using the plural instead of the singular number with reference to the Justices granting the warrant.]

Given under our hands and seals, this day of

No. 9.

WARRANT of COMMITMENT for want of Distress by Sessions, where Acquittal reversed and Defendant convicted.

County [or, as the case may be] of
To wit.
TO and to the Keeper of the Common Gaol [or, House of Correction] at [Proceed as in the Form No. 8, to set forth the conviction and the amount of the penalty, or mitigated penalty, and costs in which the defendant is convicted, and then as follows:]

And whereas We, G. H. and I. K., Esquires, two of the Justices present at the said sessions, did issue our warrant for levying the said sum of [the amount of the penalty or mitigated penalty, and costs] by distress and sale of the goods and chattels of the said E. O.;

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E. O.; and it now appearing to us that no sufficient distress can be found whereon to levy the said sum of [the amount of the penalty, or mitigated penalty, and costs] Therefore we command you [as in Form, No. 5, using the plural instead of the singular number with reference to the Justices granting the warrant.]

Given under our hands and seals this day of

No. 10.

WARRANT of DISTRESS by Sessions on affirming Conviction.

County [or, as the case may be] of
To wit.
TO

WHEREAS on the day of at E. O. of was duly convicted before G. D. one of His Majesty's Justices of the Peace of and for the said for that he the said E. O. on the day of [here state the offence] contrary to the form of the Statute in such case made and provided; and there upon the said Justice did declare and adjudge that he the said E. O. had forfeited for his said offence the sum of [which the said Justice did mitigate to the sum of if the case be so] and the said Justice did assess and allow the costs and charges of the Prosecutor at the sum of to be paid by the said E. O. over and besides the said sum of [the penalty or mitigated penalty.]

And whereas the said E. O. did appeal from the said conviction to the General [or, Quarter] Sessions of the Peace, holden on the day of at in and for the said

And whereas upon hearing the said appeal the Court did affirm the said conviction, and did assess and allow the costs of the Prosecutor to be paid by the said Defendant at the sum of making together with the said former sums the sum of Therefore We, G. H. and I. K. Esquires, two of the Justices present at the said Sessions, do command you to levy the said sum of [the penalty, or mitigated penalty, and the whole of the said costs] by distraining [as in Form N° 8.]

Given under our hands and seals, this day of

No. 11.

WARRANT of COMMITMENT by Sessions on affirming Conviction.

County [or, as the case may be] of
To wit.
TO

and to the Keeper of the Common Gaol [or, House of Correction] at

WHEREAS [as in form N° 10. to the words, "making together with the said former sums, the sum of " inclusive:]

And whereas We, G. H. and I. K. Esquires, two of the Justices present at the said Sessions, did issue our warrant [proceed as in Form N° 9.]

Given under our hands and seals this day of

INDORSEMENTS, if required, on any of the foregoing Warrants.

REQUISITION.

I [or, We] do hereby require that authority be given for the execution of this warrant in the county [or, as the case may be] of

Dated this day of

(signed)

AUTHORITY.

Let this warrant be executed in the county [or, as the case may be] of
by

Dated this day of

(signed)

One of His Majesty's Justices of the Peace of and
for the said of

Stamp Duties.

A

BILL

To consolidate and amend the Laws re
to the Stamp Duties.

(*Prepared and brought in by
Mr. Baring, Mr. Chancellor of the Exc
and Mr. Ord.*)

Ordered, by The House of Commons, *to be Printe*
28 *March* 1836.

[*Price* 2*s.* 6*d.*]

140.

A

BILL

[AS AMENDED BY THE COMMITTEE]

To consolidate and amend the Laws relating to the Stamp Duties.

[Note.—*The Clauses marked* (A.) *to* (E.) *were added by the Committee.*]

Preamble.

WHEREAS it is expedient to consolidate and amend the provisions of several Acts of Parliament relating to the Stamp Duties, and to the Collection and Management of the Stamp Revenue in *Great Britain* and *Ireland* respectively; **Be it therefore Enacted**, by The KING's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the commencement of this Act, in lieu of all former Stamp Duties, Allowances and Drawbacks now payable in *Great Britain* and *Ireland* respectively, upon or in respect of all or any of the several deeds, instruments, matters and things mentioned or described in the Schedule marked (A.) to this Act annexed, there shall be raised, levied, collected and paid in *Great Britain*, unto and for the use of His Majesty, His heirs and successors, for and in respect of the several deeds, instruments, matters and things mentioned or described in the said Schedule (A.) (subject to the exemptions in the said Schedule specified and set forth or referred to), the several Duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in the column intituled "*Great Britain*" of the said Schedule (A.); and that there shall be raised, levied, collected and paid in *Ireland*, unto and for the use of His Majesty, His heirs and successors, for and in respect of the several deeds, instruments, matters and things mentioned or described in the said Schedule (A.) (subject to the exemptions in the said Schedule specified and set forth or referred to), the several

1.
Stamp Duties in Schedule (A.) to be levied, and the allowances and drawbacks therein described to be made in Great Britain and Ireland respectively, in lieu of former Duties.

Duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in the column intituled "*Ireland*" of the said Schedule; and that there shall be allowed and paid in *Great Britain* and *Ireland* respectively, for and in respect of the several articles, matters and things inserted and described in the said Schedule, the several allowances or sums of money and drawbacks specified and set forth under the several heads or titles of "Allowances" and "Drawbacks" respectively in the said Schedule; and that the said Schedule, and every clause, regulation, matter and thing therein contained with respect to the said Duties, and the deeds, instruments, matters and things charged therewith, and with respect to the said allowances or sums of money and drawbacks, shall be deemed and taken to be part of this Act; and the several duties, allowances and drawbacks, by this Act made payable, shall be under the care and management of the Commissioners of Stamps and Taxes for the time being, and the said Duties shall be denominated and be deemed to be "Stamp Duties;" and all monies to arise therefrom, and from any other Stamp Duties which now are or hereafter shall be placed under the care of the said Commissioners, and which shall be paid into the receipt of His Majesty's Exchequer at *Westminster* or *Dublin* respectively, shall be carried to and made part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*: Provided always, That it shall be lawful for His Majesty, or for the Lords Commissioners of His Majesty's Treasury, out of the Duties arising by any Act relating to Stamp Duties, to cause such sums of money to be expended and paid from time to time for salaries or other incidental charges as shall be necessary in and for the collecting and managing of all such Duties.

Duties shall be under management of Commissioners of Stamps and Taxes, and be carried to the Consolidated Fund.

Salaries and Charges incidental to levying, &c. Stamp Duties to be paid thereout.

2\.
Returns of Duty overpaid.

And be it Enacted, That in case any Stamp Duty granted or to be granted by any Act relating to Stamp Duties, shall have been or shall be overpaid, or in case it shall appear or be judicially established that any such Duty has been or shall have been charged or paid in error or mistake, or under any erroneous construction of the law, it shall not be lawful to return such overcharge or payment, or the Duty so paid in mistake or error, after the expiration of Three Years from the time of such payment.

3\.
Appointment of Commissioners of Stamps and Taxes and Officers of Stamp Duties.

And be it Enacted, That it shall be lawful for His Majesty, from time to time, to appoint under the great seal of the United Kingdom, such persons as he shall think fit to be Commissioners of Stamps and Taxes, who shall respectively be and remain such Commissioners during His Majesty's pleasure; and with the consent and approbation of the Lords Commissioners of His Majesty's Treasury, it shall be lawful for the said Commissioners of Stamps and Taxes, under their hands and seals, to appoint such officers under them for the collection and management of the Stamp Duties in and throughout the United Kingdom as they shall from time to time think proper; and every Commissioner of Stamps and Taxes, and every other officer to be hereafter appointed as aforesaid, before he shall proceed to the execution of his office, shall make and subscribe the following Declaration; (that is to say)

Declaration to be subscribed by Commissioners and Officers.

> " I, *A. B.*, do declare, That I will, during my continuance in the office of faithfully execute the trust committed to me therein without fraud or concealment, and perform the duties of my said office in all respects so as to promote the just interests of His Majesty's Revenue to the best of my ability, and that I will not take from any Person for the execution or performance of the said office, or the business relating thereto, any fee, reward or profit, other than such as shall be paid and allowed to me by or on behalf of His Majesty."

And which declaration shall be administered to every such Commissioner of Stamps and Taxes by any two or more of the same Commissioners; and it shall be lawful for any one or more of the said Commissioners of Stamps and Taxes to administer such declaration to every such officer of Stamp Duties; and it shall also be lawful for any Justice of the Peace within his proper jurisdiction, in any part of the United Kingdom, to administer such declaration to any such officer whenever he may require such Justice so to do; and such Justice shall, without fee or reward, sign and give to the party making such declaration a certificate of such declaration having been so made before him.

4. Powers of existing Commissioners and Officers continued until revoked.

Provided always, and be it Enacted, That the persons respectively being at the time of the commencement of this Act Commissioners of Stamps and Taxes, shall, without any further commission or other authority than this Act, be and remain and continue to be Commissioners of Stamps and Taxes; and that the said Commissioners of Stamps and Taxes, and all other officers of Stamp Duties, who shall have been appointed or employed at any time before, and shall hold and exercise their respective offices at the time of the commencement of this Act, shall continue to hold and exercise their said respective offices in like manner, with the same powers and authorities, and subject to such restrictions and limitations as if such Commissioners or Officers had been or were respectively appointed under this Act; and that every such existing Commissioner, and every Commissioner and other officer to be appointed during His Majesty's pleasure under the authority of this Act, shall continue to hold and exercise his office until he shall die or shall resign such office, or shall be removed therefrom by His Majesty; and every other existing officer and every other officer to be appointed or employed under the authority of this Act, shall continue to hold and exercise his office and employment until he shall die or shall resign the same, or shall be removed therefrom by the Commissioners of Stamps and Taxes, with the consent and approbation of the Lords Commissioners of His Majesty's Treasury; and that all bonds and securities to His Majesty or to the Commissioners of Stamps for the United Kingdom, or to the Commissioners of Stamps for *Great Britain* or *Ireland* respectively, or to the Commissioners of Stamps and Taxes, or to any officer or person in their or any of their employ, which shall have been given at any time before the commencement of this Act by any officer, or other person, and their sureties respectively, for securing the payment of any duties under the management of the said Commissioners, or any of them, or for the due accounting for such duties, or for the good conduct of any such officer or person, or for any other purpose whatever relating to the said duties, or any of them, shall remain and continue in full force and effect, and shall be as valid and available for all purposes, as the same would have been if this Act had not been passed.

Bonds and Securities to remain in force.

5.
Three Commissioners empowered to act.

And be it Enacted, That in all cases in which it is not or shall not be otherwise expressly directed or provided, every right, power and authority which from time to time is or shall be vested in the said Commissioners of Stamps and Taxes, may be used and exercised by any three or more of the said Commissioners, as fully and effectually to all intents and purposes, as the same could be used or exercised by all the said Commissioners for the time being; and that where by any Act relating to Stamp Duties any matter or thing is directed or authorized to be done, by or under the authority of the Lords Commissioners of His Majesty's Treasury, every such matter or thing may be lawfully done by or under the authority of the Lord High Treasurer, or by or under the authority of any three or more of the said Lords Commissioners for the time being: Provided always, That in all cases where any matter or thing is or shall be required by any such Act as aforesaid to be done by the Commissioners of Stamps and Taxes, or by any one or more of them, and such matter or thing shall be required to be done in *Scotland* or *Ireland* respectively, it shall be lawful for the said Commissioners under the authority in writing of the Lords Commissioners of His Majesty's Treasury, and subject to such regulations and provisions as such Lords Commissioners shall from time to time direct, to delegate to any one of the said Commissioners of Stamps and Taxes, or to any officer of Stamp Duties or other Person, by writing under the hands of the said Commissioners of Stamps and Taxes, all or any of the powers which by any such Act as aforesaid are or shall be vested in the said Commissioners with respect

Powers to be exercised by the Lord High Treasurer.

Commissioners, with consent of Treasury, may delegate powers required to be executed by them in Ireland and Scotland.

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respect to the collection or control of the Stamp Duties arising in *Scotland* or *Ireland* respectively, or in anywise relating thereto, and to direct such Commissioner, Officer or other Person to do and execute in *Scotland* or *Ireland* respectively, all and whatever the said Commissioners of Stamps and Taxes might themselves do and execute in pursuance of any such Act as aforesaid; and all matters and things whatever which shall be done by any and every such Commissioner, Officer or other Person in pursuance of such delegation or direction, shall be as effectual to all intents and purposes as if the same had been done by the said Commissioners of Stamps and Taxes.

6. Commissioners and Officers to observe Orders of Treasury.

And be it Enacted, That the Commissioners of Stamps and Taxes, and all officers of Stamp Duties, shall observe such rules and orders in the execution of their several offices and trusts as they respectively have received, or shall from time to time receive, from the Lords Commissioners of His Majesty's Treasury, and shall in all respects be subject to the orders and control of the said Lords Commissioners; and that all officers employed or to be employed by or under the Commissioners of Stamps and Taxes, shall observe such rules and orders, in the execution of their several offices and trusts, as they respectively have received or shall from time to time receive, from the said last-mentioned Commissioners, and shall in all respects be subject to the orders and control of the said Commissioners, except in such cases where any order of the said Commissioners to any such officer may conflict or be at variance with any order which may issue to such officer from the said Lords Commissioners of His Majesty's Treasury; and that no Commissioner of Stamps and Taxes, nor any Officer under the said Commissioners, shall, during the time of his acting as such Commissioner or Officer, be compelled to serve in any parochial or other public office or employment, or to serve on any jury or inquest; any law, usage or custom to the contrary thereof notwithstanding.

Officers to obey Orders of Commissioners.

Commissioners and Officers exempted from Public Offices.

7. Duties arising in Ireland shall be paid to an officer named by the Commissioners, and by him into the receipt of the Exchequer in Ireland.

And be it Enacted, That all monies which shall arise from Stamp Duties in *Ireland*, shall be paid into the hands of an officer of Stamp Duties, to be named and authorized by the Commissioners of Stamps and Taxes to receive the same, and such officer shall pay the same into the receipt of His Majesty's Exchequer in *Ireland*, on every day, or on such day or days in every week as the said Commissioners shall direct or appoint, and all monies so paid shall be carried to and made part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland* arising in *Ireland*; and the receipt or certificate of the Vice Treasurer of *Ireland*, or of his deputy for the time being, to be from time to time given for all such payments, shall be a good and sufficient discharge to such officer

Such officer may pay salaries, &c. under order of the Commissioners.

officer of Stamp Duties as aforesaid, for such sum or sums as shall be therein expressed to be received, and which receipt or certificate the said Vice Treasurer and his deputy are hereby respectively required to give on the demand of such officer: Provided always, That it shall be lawful for such officer of Stamp Duties to pay out of the monies received by him, such sums of money as the Commissioners of Stamps and Taxes shall from time to time direct, for payment of salaries and other incidental charges relating to the Stamp Duties in *Ireland*; and such officer shall from time to time account for all the monies to be by him received as well as for the monies to be by him so paid as aforesaid, and for the application thereof respectively in such manner as the said Commissioners shall order and direct.

Clause (A.)

Separate Accounts to be kept of parts of certain Duties on the Admissions of Students and Barristers, and on Attorneys' Indentures in Ireland, and the Amount to be paid over to the Treasurer of King's Inns.

And be it Enacted, That the Commissioners of Stamps and Taxes shall cause to be kept a distinct account of the sum of Ten Pounds, part of the duty of Twenty-five Pounds by this Act granted on the admission of any Student into the Society of King's Inns in *Ireland*, and part of the duty of Thirty Pounds by this Act granted on the admission of any Person to the degree of a Barrister-at-Law in any of the Inns of Court in *Ireland*; and of the sum of Fourteen Pounds, part of the duty of One hundred Pounds by this Act granted, upon an Indenture binding an Apprentice to an Attorney in *Ireland*; and the proper officer who shall receive the said duties in *Ireland*, shall pay the same at the receipt of His Majesty's Exchequer in *Ireland*; and the Lords Commissioners of His Majesty's Treasury shall cause the said respective parts of the said respective duties of Twenty-five Pounds, Thirty Pounds and One hundred Pounds to be paid to the Treasurer of the Society of King's Inns in *Ireland*, to be applied by him in such manner as shall be directed by the said Society.

8.

Receipts and Accounts of Distributors and Officers shall be evidence against them and their sureties.

And be it Enacted, That in all actions or suits against any distributor of Stamps, or against any officer or person employed or intrusted by the Commissioners of Stamps and Taxes, in or for the sale or distribution of Stamps, or the collecting or receiving of Stamp Duties, or against any surety of any such distributor, officer or other person, or against the heirs, executors or administrators of any such distributor, officer, or person or surety, every receipt or acknowledgment in writing, signed by or on behalf of such distributor, officer or other person respectively, of the receipt of any Stamps delivered or sent to such distributor, officer or other person, shall be accepted, taken and allowed in all courts of law and equity, as evidence of the receipt of the several pieces and skins of stamped vellum, parchment and paper, in such acknowledgment stated to have been received by or for such distributor, officer or other person, and of the value thereof, and of the Stamps thereon respectively;

and every account furnished by such distributor, officer or other person, whether verified by oath or not, shall be accepted and allowed in all courts of law and equity as evidence against such distributor or officer or person, or against any surety of such distributor, officer or person, or against their or any of their heirs, executors or administrators respectively, of the several debits in any such account severally contained: Provided always, That no such account, by whomsoever produced, shall of itself alone be evidence of the credits therein claimed or stated by such distributor, officer or person employed or intrusted as aforesaid.

9. Commissioners shall provide Dies for denoting all Stamp Duties.

And be it Enacted, That the Commissioners of Stamps and Taxes shall from time to time provide proper and sufficient Dies, for expressing and denoting the several Stamp Duties granted by any Act relating to Stamp Duties, and for otherwise denoting or testifying the payment of any Stamp Duty; and it shall be lawful for the said Commissioners to alter and renew such dies from time to time as occasion shall require, and to destroy or deface all or any dies which shall be or become useless or unnecessary; and it shall also be lawful for the said Commissioners to use any dies at any time heretofore provided to denote the several Stamp Duties payable in *Great Britain* or *Ireland* respectively, for the purpose of denoting any Stamp Duties which are or may be granted by this Act, or any other Act relating to Stamp Duties, and also to use two or more dies for the purpose of denoting the amount of any one Stamp Duty, as occasion may require: Provided always, That no die appropriated to denote the duty charged on any particular description of deed or instrument, by bearing the name of such deed or instrument on the face thereof, shall be used for denoting any duty on any other deed or instrument, or if so used, the same shall be of no avail.

10. Commissioners may discontinue Dies, and provide new ones in lieu thereof.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes from time to time, whenever they shall deem it necessary or expedient, to discontinue the use of all or any of the dies heretofore provided or used, or at any time hereafter to be provided or used, for denoting any Stamp Duty which now is or at any time hereafter shall be by law payable, for or in respect of any matter or thing whatsoever, and to cause any new die or dies with such altered device or devices respectively thereon, as the said Commissioners shall think fit to be provided and used in lieu of the die or dies so discontinued; and that whenever the said Commissioners shall determine to discontinue the use of any die or dies, and shall provide any new die or dies to be used in lieu thereof, and shall give public notice thereof by advertisement in the *London*, *Edinburgh* and *Dublin* Gazettes respectively, then from and after such day or time as shall be fixed and appointed by such advertise-

After a day fixed by notice in the Gazette, the new Dies to be the only true and lawful Dies.

ment, not being within the space of One calendar Month next after the same shall have been first published in the said Gazettes respectively, the said new die or dies so provided shall be the only true and lawful die or dies for denoting the duty charged or chargeable in any case to which such die or dies is or are respectively applicable; and all deeds and instruments for the stamping of which any such new die or dies shall have been provided, and which, after the day so fixed and appointed as aforesaid, shall be ingrossed, written or printed upon vellum, parchment or paper, stamped with any other die or dies than the said new die or dies so provided for the same as aforesaid, and also all such deeds and instruments as aforesaid, which having been ingrossed, written or printed upon vellum, parchment or paper, stamped as last aforesaid, shall not have been executed or signed by any party thereto, before or upon the said day so fixed and appointed as aforesaid, shall respectively be deemed to be ingrossed, written or printed on vellum, parchment or paper, not duly stamped as required by law: Provided always, That in the case of any deed or instrument required to be stamped with such new die or dies as aforesaid, which shall be ingrossed, written or printed upon vellum, parchment or paper, stamped otherwise than with such new die or dies, and which, after the said day or time so fixed and appointed as aforesaid, shall be first executed or signed by any party thereto at any place out of the United Kingdom, it shall be lawful for the said Commissioners, and they are hereby required, upon proof of the facts to their satisfaction, to cancel and allow the stamp or stamps impressed on such deed or instrument, and to cause such deed or instrument to be stamped with such new die or dies to the same amount of duty, without payment of any penalty, provided such deed or instrument shall be produced to the said Commissioners for the purpose aforesaid, within One calendar Month next after the same shall arrive in this kingdom: And provided also, That it shall be lawful for all Persons who shall have in their custody or possession any vellum, parchment or paper, stamped or marked with any die or dies, in lieu of which any such new die or dies shall have been provided in manner aforesaid, and which vellum, parchment or paper shall, by reason of the providing of such new die or dies, be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, at any time within Six calendar Months next after the day so fixed and appointed by such advertisement as aforesaid; and it shall be lawful for the said Commissioners, or for any officer of Stamp Duties duly authorized in that behalf, to cause the stamp or stamps upon such vellum, parchment or paper to be cancelled, and such vellum, parchment or paper, or (if the said Commissioners or such officer shall think fit) any other vellum

Deeds, &c. stamped with any other Dies after the day so fixed, to be deemed not duly stamped.

Stamps rendered useless by the discontinuance of old Dies and the providing of new Dies to be allowed and exchanged.

vellum, parchment or paper to be duly stamped with such new die or dies, in lieu of and to an equal amount with the stamp or stamps so cancelled.

11\.
Paper stamped for Duties granted by former Acts, may be used for Deeds or Instruments requiring Stamps of like amount under this Act.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to issue any vellum, parchment or paper which shall have been stamped for denoting any Stamp Duty granted or payable in Great Britain or Ireland respectively, by or under any Act in force immediately before the passing of this Act, to be used for any deed or instrument which by this Act may be charged with any duty or duties of the same amount; and to cause any such vellum, parchment or paper to be stamped with any additional Stamp or Stamps, and thereupon to issue the same to be used for any deed or instrument charged with the amount of duty denoted by the Stamps impressed on such vellum, parchment or paper; and it shall be lawful for all persons having in their possession any vellum, parchment or paper having any Stamp thereon, denoting any duty granted or payable by or under any such Act as aforesaid, and not already made use of, to use the same for any deed or instrument charged or chargeable by this Act, with any Stamp Duty of the same or a less amount: Provided That no vellum, parchment or paper bearing a Stamp appropriated by name to any particular description of deed or instrument, shall be used or applied for any purpose other than that to which such Stamp shall be so appropriated, or if so used, the same shall be of no avail; and it shall also be lawful for all Persons having in their possession any stamped vellum, parchment or paper not made use of, and which by the operation of this Act shall be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, at any time within Twelve calendar Months next after the commencement of this Act; and it shall be lawful for the said Commissioners, or for any authorized officer of Stamp Duties, to cause the Stamps upon such vellum, parchment or paper to be cancelled, and to deliver out in lieu thereof other Stamps of equal value in the whole to the Stamps so cancelled; or it shall be lawful for the said Commissioners, if they shall think fit, to order and direct that any such stamped vellum, parchment or paper as last aforesaid, shall be stamped with any additional Stamp, so as to make up the full amount of the duty charged by this Act, on payment of the duty denoted by such additional Stamp.

Stamped Paper, &c. rendered useless by this Act, may be exchanged or have additional Stamps as herein mentioned.

12\.
Instruments having wrong Stamps, but of sufficient value, shall be valid.

And be it Enacted, That every deed or instrument for which any Stamp or Stamps hath or have been or shall hereafter be used of an improper denomination or rate of duty, but of equal value with or greater in the whole than the Stamp or Stamps which ought regularly to have been used thereon, shall nevertheless be deemed valid

and

Exception in case of Probates, &c.

and effectual in the law; except always where any Stamp used on such deed or instrument shall have been specially appropriated to any other deed or instrument by having its name on the face thereof, and except also probates of wills and letters of administrations in *England* and *Ireland* respectively, and inventories of the personal or moveable estates of Persons deceased in *Scotland*, which if liable respectively to any Stamp Duty, shall not be valid or available for any purpose, unless the same respectively shall be duly stamped with a Stamp specially and exclusively appropriated to such probates, letters of administration and inventories respectively, by some word or words on the face thereof: Provided always, That every Progressive Duty shall be denoted by a separate and distinct Stamp of the proper amount or value.

13.
Commissioners may license persons to deal in Stamps.

Particulars to be specified in Licenses.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, by writing under the hands of any Two or more of them, to grant a License, free of expense, to any Person whom they in their discretion shall think fit and proper for the purpose (not being a distributor of Stamps appointed by the said Commissioners, nor a sub-distributor appointed by any such distributor), to vend and deal in Stamps at any place or places to be named in such License in any part of the United Kingdom; and in every such License there shall be truly specified the proper christian name and surname and place of abode of the Person to whom the same shall be granted, and a true description of the house or shop, or houses or shops, in or at which he shall by such License be authorized to vend or deal in Stamps; and such Person shall not be thereby authorized or entitled to vend or deal in Stamps in or at any other house, shop or place, than such as shall be so specified and described in such License: Provided always, That every Person to whom any such License shall be granted shall enter into a bond to His Majesty (which Bond is hereby exempted from all Stamp Duty), in a penal Sum of One hundred Pounds, conditioned that such licensed Person shall not sell or offer for sale, or exchange, or keep or have in his possession for the purpose of sale or exchange, any Stamp or Stamps other than such as he shall have purchased at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, or from some distributor of Stamps duly appointed by the said Commissioners, or from some Person duly licensed to deal in Stamps: Provided also, That no such License shall be granted to any Person to vend or deal in Stamps in any town or place in *Ireland* where a distributor of Stamps appointed by the said Commissioners shall reside and act as such distributor, except only within the district of *Dublin*, within which it shall be lawful to grant such License; and provided also, that it shall be lawful for the said Commissioners, whenever they shall think fit, by notice in writing, to revoke and make void any such License at any time heretofore, or to be at any time hereafter granted.

14.
No Person to deal in Stamps without such License.

And be it Enacted, That no Person other than such distributor or sub-distributor of Stamps as aforesaid, shall vend or deal in Stamps in any part of the United Kingdom, without having duly obtained from the Commissioners of Stamps and Taxes, a License for that purpose, which shall be subsisting in force, and unrevoked at the time of such vending or dealing; and if any Person other than such distributor or sub-distributor as aforesaid, shall sell or offer for sale any vellum, parchment or paper, stamped or marked with any stamp or mark denoting or purporting to denote any Stamp Duty, or shall exchange any such stamped vellum, parchment or paper for any other stamped vellum, parchment or paper, or for any other article or thing, without having duly obtained and having in force such License as aforesaid, authorizing him in that behalf, or in or at any house, shop or place not specified and described in any such License as aforesaid granted to him, he shall for every such offence forfeit the sum of Twenty Pounds; and if any proceedings shall be had for the recovery of such penalty of Twenty Pounds, and it shall thereupon appear that any Stamp or Stamps impressed on any such vellum, parchment or paper, which shall have been so sold or exchanged, or offered for sale or exchange, was or were false, forged or counterfeit, although the same shall not have been so alleged in the information or pleading, then and in such case the said penalty shall be doubled, and judgment shall be given against the offender for the sum of Forty Pounds, and the said special matter shall be stated in such judgment as the cause of such increase of penalty; and if on any such proceeding any issue shall be tried by a jury in which the selling or exchanging, or offering for sale or exchange of such vellum, parchment or paper, with any Stamp or Stamps thereon, shall be in question, such jury shall be required to say whether such Stamp or Stamps was or were false, forged or counterfeit or not: Provided always, That nothing herein contained shall extend to exempt any Person from the legal consequences of selling, uttering or having in possession any vellum, parchment or paper, with any false, forged or counterfeit Stamp or Stamps thereon, knowing the same to be false, forged or counterfeit, if such knowledge shall be duly proved in any criminal prosecution or proceeding against such Person for any such offence: And provided also, That it shall be lawful for any Person employed to prepare, write or ingross any deed or instrument liable to Stamp Duty, to charge his employer with the amount of the Stamp or Stamps impressed on the vellum, parchment or paper upon which such deed or instrument shall be written or ingrossed, without having obtained any such License as aforesaid to vend or deal in Stamps.

Penalty.

Proviso in favour of Persons employed to write or ingross Instruments liable to Stamp Duty.

15.

Licensed Dealers in Stamps to paint their Names in front of their Shops.

And be it Enacted, That every Person who is or shall be licensed to deal in Stamps, shall cause to be painted in Roman capital letters, One Inch at the least in height, and of a proper and proportionate breadth, on some conspicuous place on the outside of the front of the house or shop in or at which he shall be licensed to deal in Stamps, and so that the same shall be at all times plainly and distinctly visible and legible, the christian name and surname of such licensed Person at full length, together with the words "Licensed to sell Stamps;" and such Person shall continue such names and words so painted as aforesaid during all the time that he shall continue licensed as aforesaid; and if any Person licensed as aforesaid shall neglect or omit to cause such names and words to be so painted as aforesaid, or shall neglect or omit to continue the same so painted according to the directions of this Act, he shall forfeit Ten Pounds for every such offence: Provided always, That in the case of several Persons in co-partnership licensed as aforesaid, it shall be sufficient if the christian name and surname of one only of such Persons be painted in manner aforesaid; and if any Person shall write, paint or mark, or shall cause or procure to be written, painted or marked, or shall permit or suffer to continue written, painted or marked, upon any part of his house, shop or premises, either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and whether the same shall or shall not be affixed to such house, shop or premises, any word or words which shall import or signify, or be intended to import or signify, that such Person is a vender of or dealer in Stamps, such Person not being duly licensed to deal in Stamps as aforesaid, and not being a distributor or subdistributor of Stamps duly appointed as aforesaid, he shall forfeit Ten Pounds for every day such offence shall be committed or continued.

Penalty on unlicensed Persons painting on their Shops any Words importing that they are Dealers in Stamps.

16.

Allowance to be made for Stamps in the possession of licensed Venders dying or whose Licenses are revoked.

And be it Enacted, That if any Person licensed to vend or deal in Stamps shall die or become bankrupt or insolvent, or if the License of any Person to vend or deal in Stamps shall expire or be revoked, and any such Person at the time of his death, bankruptcy or insolvency, or at the expiration or revocation of any such License as aforesaid, shall have in his possession any quantity of stamped vellum, parchment or paper, it shall be lawful for such Person, or his executor or administrator or assignee, within Three Calendar Months next after the expiration or revocation of such License, or next after such death, bankruptcy or insolvency, as the case may be, to bring or send such stamped vellum, parchment or paper to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*; and it shall be lawful for the Commissioners of Stamps and Taxes, or any officer of Stamp Duties duly authorized in that behalf, to receive the same, and to pay to the Person bringing or sending the same the amount of the Stamp Duty thereon, deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the like description from the said Commissioners, and also to pay the amount of the value of such vellum, parchment and paper, according to the rates at which vellum, parchment and paper of the like quality and description shall be sold by the said Commissioners, and thereupon such Stamps shall be immediately cancelled: Provided always, That the Person who shall bring or send such stamped vellum, parchment or paper to the said Head Office, shall make proof to the satisfaction of such Commissioners or authorized officer, that such vellum, parchment or paper was actually in the possession of the Person so dying or becoming bankrupt or insolvent, or having had such License which had so expired, or had been so revoked, for the purpose of sale at the time when such Person so died or became bankrupt or insolvent, or when the said License expired or was revoked, and shall also make proof in like manner that such stamped vellum, parchment or paper, or the Stamps impressed thereon, was or were purchased or procured by the Person to whom such License shall have been granted at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, or from some such distributor or sub-distributor of Stamps, or from some Person duly licensed to deal in Stamps as aforesaid.

17.
Commissioners of Stamps and Taxes empowered to grant Warrants to search and inspect the Stocks of Stamps of Distributors and licensed Dealers.

And be it Enacted, That upon information given to the Commissioners of Stamps and Taxes upon the oath of one or more credible Person or Persons (which oath the said Commissioners or any one or more of them are and is hereby empowered to administer) that there is reasonable cause to suspect that any distributor or sub-distributor of Stamps or any Person licensed or who shall have been licensed to deal in Stamps hath in his possession any forged or counterfeit Stamp or Stamps, it shall be lawful for the said Commissioners, or any three or more of them, by warrant under their hands, to authorize any officer or officers of Stamp Duties, and such officer or officers is and are hereby fully authorized accordingly, with the assistance, if required, of any constable or other peace officer, to enter, between the hours of nine in the morning and seven in the evening, into the dwelling-house, room, shop, warehouse, outhouse or other building of or belonging to any distributor or sub-distributor of Stamps, or of or belonging to any Person licensed, or who at any time within *Six calendar Months* then last past shall have been licensed to vend or deal in Stamps, and to search for and to seize, and take into his and their possession, all such stamped vellum, parchment or paper as shall be in any such place as aforesaid, or elsewhere in the custody or possession of such distributor or sub-distributor or person licensed, or having been licensed as aforesaid: Provided always, That any Person who shall execute any such warrant, shall, if required, give to the

Acknowledgment to be given for Stamps seized.

Person in whose custody or possession any Stamps shall be found and seized, an acknowledgment of the number, particulars and amount of the Stamps so seized, and shall permit such last-mentioned Person, or any Person employed by him, to mark the same before the removal thereof; and if the Person in whose custody or possession any Stamps shall be so found and seized, shall be or shall have been within the time aforesaid a licensed vender of Stamps, he shall be entitled to claim and receive in money from the Commissioners of Stamps and Taxes the amount of such of the said Stamps so seized as shall be found to be genuine (deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the like description), and also to receive the amount of the vellum, parchment or paper whereon the same shall be impressed, according to the rates at which vellum, parchment and paper of the like quality and description shall be sold by the said Commissioners or their distributors of Stamps; or if the said Commissioners shall think fit, such of the said Stamps so seized as shall be found to be genuine shall be returned to the Person from whose custody or possession the same shall have been taken, with such reasonable amends as the Lords Commissioners of His Majesty's Treasury may think fit to award.

Licensed Vender entitled to be paid the amount of genuine Stamps seized, or to have them returned to him.

18.

Licensed Venders having counterfeit Stamps in their possession liable to the Penalties of vending forged Stamps, unless it be proved that they were procured from some Distributor, Sub-distributor, or Person licensed.

And be it Enacted, That whenever any vellum, parchment or paper shall be found in the possession of any Person licensed to vend or deal in Stamps, or who shall have been so licensed at any time within Six Calendar Months, then next preceding, such vellum, parchment or paper having thereon any false, forged or counterfeit Stamp, mark or impression resembling or representing, or intended or liable to pass or be mistaken for any Stamp, mark or impression of any die, plate or other instrument, which at any time whatever hath been or shall or may be provided, made or used by or under the direction of the Commissioners of Stamps, or the Commissioners of Stamps and Taxes, for the purpose of expressing or denoting any Stamp Duty whatever, then and in every such case the person in whose possession such vellum, parchment or paper shall be so found, shall be deemed and taken to have so had the same in his possession, with intent to vend, use or utter the same with such false, forged or counterfeit Stamp, mark or impression thereon, unless the contrary shall be satisfactorily proved; and such Person shall also be deemed and taken to have had such vellum, parchment or paper so in his possession, knowing the Stamp, mark or impression thereon to be false, forged and counterfeit, and such Person shall be liable to all penalties and punishments by law imposed or inflicted upon Persons vending, using, uttering or having in possession false, forged or counterfeit Stamps, knowing the same to be false, forged or counterfeit, unless such Person shall in every such case satisfactorily prove that such Stamp or Stamps was or were procured by or for such Person from some distributor of Stamps appointed by the said Commissioners, or from some sub-distributor of Stamps, or from some Person duly licensed to deal in Stamps.

19.
Penalty on Persons hawking Stamps, 20*l.*

And be it Enacted, That if any Person, whether he shall be licensed to vend or deal in Stamps or not, shall hawk or carry about for sale or exchange any stamped vellum, parchment or paper, or if any Person shall utter or offer for sale or exchange at any house, shop or place other than the house or shop in which he shall reside or bonâ fide carry on his trade or business, any such stamped vellum, parchment or paper, every such Person shall forfeit the sum of Twenty Pounds, over and above any penalty to which he may be liable for vending or dealing in Stamps without being licensed so to do; and it shall moreover be lawful for any Person without any other warrant than this Act for that purpose, to apprehend any Person so hawking, carrying about, uttering or offering for sale or exchange such stamped vellum, parchment or paper, and to take him or cause him to be taken before any Justice of the Peace having jurisdiction where the offence shall be committed, who shall hear and determine the matter; and if the offender shall not immediately on his conviction pay the said penalty, such Justice shall commit him to prison for any period of time not less than One nor more than Three calendar Months, unless such penalty shall be sooner paid or satisfied; and all stamped vellum, parchment and paper which shall be found in the possession of such offender shall be forfeited to His Majesty, and shall be taken possession of by such Justice, and be delivered over to the Commissioners of Stamps and Taxes, to be disposed of in any manner they shall think fit: Provided always, That if such offender shall not be apprehended and proceeded against in the manner hereinbefore directed, then the said penalty of Twenty Pounds shall be recoverable by any other of the ways and means provided for the recovery of penalties incurred under this Act.

Hawkers of Stamps may be apprehended and taken before a Justice of the Peace.

20.
Deeds, &c. not duly stamped, may be stamped after execution, on payment of Duties and Penalties.

And be it Enacted, That if any Person shall at any time have written, or shall at any time write or cause to be written, any Deed or Instrument (save and except a bill of exchange or promissory note, or any receipt, charter-party, bill of lading or policy of insurance or any certificate of title to shares in any Company), liable by law to any Stamp Duty, such Deed or Instrument being signed, executed or attested by any Person, and not being duly stamped, then and in every such case there shall be due, answered and paid to His Majesty, the whole or (as the case may be) the deficiency of the Stamp Duty payable on such Deed or Instrument

Any Deed, &c. which may have been inadvertently or necessarily written on unstamped Paper, if brought to the Head Office within Twelve Months, may be stamped, and the Penalty remitted.

strument, and also the several sums hereinafter made payable by way of penalty; (that is to say) the sum of Ten Pounds, if the whole amount of Duty, or the deficiency of the Duty to be denoted by the Stamp or Stamps required to be impressed on such Deed or Instrument, when the same shall be brought to be stamped, shall not exceed the sum of Ten Pounds; and if the Duty, or the deficiency of the Duty, to be denoted by the Stamp or Stamps so required to be impressed shall exceed the sum of Ten Pounds when such Deed or Instrument shall be so brought, then and in such case a sum equal to the amount of the Duty, or deficiency of the Duty, to be denoted by the Stamp so required to be then impressed on such Deed or Instrument, over and above the Duty then payable; and the Commissioners of Stamps and Taxes are hereby required, upon payment or tender of the said Duty, or deficiency of Duty, as well as the said sum of Ten Pounds, or the sum equal to the amount of Duty as aforesaid by way of penalty, to cause such deed or instrument to be duly stamped, with a Stamp or Stamps for denoting the payment of such Duty or deficiency of Duty, and also with a Stamp for denoting the payment of a penalty; and no such deed or instrument shall be pleaded or given in evidence, or admitted in any court to be good, useful or available, in law or equity, until such deed or instrument shall be duly stamped in manner aforesaid: Provided always, That where it shall appear to the Commissioners of Stamps and Taxes upon oath or otherwise, to their satisfaction, that any deed or instrument (save and except any bill of exchange, or promissory note, or any receipt, charter-party, bill of lading or policy of insurance, or any certificate of title to shares in any Company), hath not been duly stamped previous to being signed, executed or attested, by reason of accident, inadvertency, urgent necessity or unavoidable circumstances, and without any wilful design or intention to defraud His Majesty of the Duty chargeable in respect thereof, or to evade or delay the payment of such Duty, then and in any such case, if such deed or instrument shall within Twelve calendar Months after the first signing, executing or attesting of the same by any Person, be brought to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, as the case may require, in order to be stamped, and the Stamp Duty chargeable thereon by law shall be paid, it shall be lawful for such Commissioners, if they shall think fit, to remit the whole or any part of the penalty payable on stamping such deed or instrument, and to cause such deed or instrument to be duly stamped upon payment of the whole, or (as the case may be) the deficiency of the Stamp Duty chargeable thereon by law; and thereupon every such deed or instrument shall be as valid and available in the law as it would have been if it had been duly stamped before the signing, executing or attesting of the same; and every Person concerned in signing, executing or attesting any such deed or instrument, shall be indemnified from all penalties thereby incurred, except such part of any penalty as shall not be remitted by the said Commissioners: And provided also, That nothing herein contained shall be construed to extend to prevent the Commissioners of Stamps and Taxes from stamping, under such restrictions and regulations as by this Act are provided, any deed or instrument, for the stamping of which, after the writing or signing thereof, express provision is made.

Certain Deeds, &c. allowed to be stamped after signature.

21.
Commissions and Grants of Offices, &c. by His Majesty or the Treasury may be stamped at any time.

Provided always, and be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to cause to be duly stamped any commissions of officers in the army or navy, and any grants of or appointments to offices or employments which at any time before or after the commencement of this Act may have been or may be signed by His Majesty, or by the Lords Commissioners of His Majesty's Treasury, on payment only of the Stamp Duties due and payable for the same without any penalty, at what time soever such commissions or grants or appointments may be brought to them for that purpose, and thereupon all such commissions or grants or appointments shall be deemed good and valid, and all Persons shall be indemnified from all penalties on account thereof; any thing herein contained to the contrary notwithstanding: And provided also, That if any agreement liable to Stamp Duty to the amount of Twenty Shillings only, shall be brought to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, or to any distributor of Stamps in any part of the United Kingdom; and if the Stamp Duty payable on such agreement shall be paid to the proper authorized officer at such Head Office, or to such distributor, within Twenty-one Days after such agreement shall have been made or entered into, the said Commissioners of Stamps and Taxes shall cause such agreement to be duly stamped without payment of any penalty.

Agreements liable only to 20*s*. duty, may be stamped within Twenty-one days without Penalty.

22.
Charter Parties, Bills of Lading, Bills of Exchange, Promissory Notes, Receipts, and Certificates of title to Shares in Companies shall not be stamped after written, except in certain cases.

And be it Enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers in any case, to stamp any charter-party or bill of lading, or any certificate of title to shares in any company, at any time after the same shall have been written or signed, nor to stamp any bill of exchange, promissory note or receipt, after the same shall have been made or written, except in the several cases hereinafter provided; that is to say, any receipt brought to be stamped within Fourteen Days next after the same shall have been given, may be stamped, upon payment of Five Pounds over and above the Stamp Duty payable thereon; and any receipt brought to be stamped after the expiration of Fourteen Days, and within One calendar Month next after the same shall have been given, may be stamped upon payment of Ten Pounds over and above such Duty; and any bill of exchange or promissory note having thereon a Stamp of a different denomination from that required by law, (provided such Stamp shall denote an amount of duty equal to or greater than that chargeable by law upon such bill or note), which shall be brought to be stamped before the same shall be due or payable according to the tenor and effect thereof, may be stamped with the proper Stamp, upon payment of Forty Shillings, in addition to the Stamp Duty; and if brought to be stamped after the same shall have become due or payable, then upon payment of Ten Pounds in addition to the Stamp Duty; and the said Commissioners or their proper officer, shall cause every such bill of exchange or promissory note to be stamped with a Stamp for denoting the payment of a penalty in the several cases aforesaid.

23. Paper on which any Insurance is made shall be stamped before any name, date or sum is written thereon.

Commissioners prohibited from stamping Paper after Insurance written thereon.

Policies of mutual Sea Insurance may be stamped with additional Stamps.

And be it Enacted, That all vellum, parchment or paper upon which any insurance or contract for insurance of any description whatever, liable by law to any Stamp Duty, shall be made, shall, before the name of any Person, or any particular day, time or sum of money, shall be written thereon, be stamped with the proper Stamps required by law to be impressed thereon, and it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp any vellum, parchment or paper with any Stamp directed by law to be provided or used for or upon any policy of insurance, at any time after any insurance or contract for insurance shall be written thereon, except in the several cases in this Act specially mentioned and provided for: Provided always, That it shall be lawful for the said Commissioners, or any of their officers, (whenever they shall be thereto required) to stamp with any additional Stamp any vellum, parchment or paper which may have been previously stamped, upon which any policy of mutual sea-insurance may have been written, whereby divers Persons insure or agree to insure one another without any premium or pecuniary consideration, although such policy may have been previously signed or underwritten by any Person, provided that at the time when any such additional Stamp shall be required, such policy shall not have been signed or underwritten to an amount exceeding the sum which the Stamp previously impressed thereon will warrant.

24. Instruments executed Abroad, may be stamped within Two Months after being received in the United Kingdom.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to order and direct that any deed or instrument which shall have been, or shall or may be, signed or executed by any party thereto, at any place out of the United Kingdom, may be duly stamped upon payment of the proper Stamp Duty payable thereon, and without payment of any additional duty or penalty; provided such deed or instrument shall be brought to the said Commissioners to be stamped as aforesaid, within the space of Two calendar Months from the time when the same shall have been received in the United Kingdom, and provided proof shall be first made to the satisfaction of the said Commissioners of the facts aforesaid, and that such deed or instrument had not been signed or executed by any party thereto within the United Kingdom when the same was so received as aforesaid.

25. Stamp Duties on Deeds relating to Property, &c. in Great Britain and Ireland respectively, how to be charged.

And be it Enacted, That every deed or instrument which shall relate wholly to any real or personal property in *Ireland*, or to any matter or thing (except as hereinafter provided) to be done in *Ireland*, shall be chargeable with such Stamp Duties as are or shall be payable in *Ireland*, and not with any other Stamp Duty; and that every deed or instrument which shall relate to any real or personal property in *Great Britain*, or to any matter or thing (except as aforesaid) to be done in *Great Britain*, or elsewhere than in Ireland, shall be chargeable with such Stamp Duties as are or shall be payable in *Great Britain*; and that every deed or instrument which shall relate to any real or personal property in *Ireland*, or to any matter or thing (except as aforesaid) to be done in *Ireland*, and also to any real or personal property in *Great Britain*, or elsewhere than in *Ireland*, or to any matter or thing (except as aforesaid) to be done in *Great Britain* or elsewhere than in *Ireland* shall be chargeable with such Stamp Duties as are or shall be payable in *Great Britain*, and not with any other Stamp Duty: Provided always, That every such deed or instrument as aforesaid shall be chargeable with such Stamp Duties accordingly, and no more, whether the same shall be ingrossed and executed at any place within the United Kingdom, or at any place not within the United Kingdom, and whether any of the parties to such deed or instrument shall be resident in or executing the same at any place, either in *Great Britain* or *Ireland*, or elsewhere: And provided also, That every bond, covenant and agreement for securing the payment of money only (where the money so secured shall not be also charged or secured upon or issuing out of any real or personal property), shall be liable to Stamp Duty in manner following; (that is to say) where there shall be only one obligor or covenantor or person liable to pay such money, or where the obligors, covenantors or persons liable shall be all resident in *Great Britain*, or shall be all resident in *Ireland*, such bond, covenant or agreement shall be charged with the Stamp Duty payable in that part of the United Kingdom of *Great Britain* and *Ireland*, in which such obligor or obligors, covenantor or covenantors, or person or persons liable, shall bonâ fide reside at the time of the execution of such bond, covenant or agreement; and where some or one of several obligors, covenantors or persons liable to the payment of the money secured by any such bond, covenant or agreement, shall at the time of the execution thereof be bonâ fide resident

Stamp Duty on Bonds, Covenants and Agreements for payment of Money, to be charged according to the residences of the Obligors, Covenantors, &c.

resident in *Great Britain* or elsewhere not in *Ireland*, and some other or others shall be bonâ fide resident in *Ireland*, the residences of such Persons shall be respectively truly described and expressed in such bond, covenant or agreement; and such bond, covenant or agreement shall be charged with the Stamp Duty payable in *Great Britain*, and not with any further or other Stamp Duty; and the payment of any rent or of any annuity, shall be deemed to be the payment of money within the meaning of this Act: And provided also, That nothing herein contained shall be construed to extend to bills of exchange or promissory notes.

26.
No Deed or Instrument liable to Stamp Duty shall be available or given in evidence until duly stamped.

Judges shall officially notice Stamps.

Proviso as to Instruments the Stamp Duty on which is compounded for.

And be it Enacted, That no deed or instrument which is or may be liable to any Stamp Duty, shall be pleaded or given or received in evidence in any court, or admitted in any court to be good, useful or available in any manner in law or equity, until nor unless the vellum, parchment or paper whereon such deed or instrument shall be written shall be duly stamped, whether such deed or instrument may have been or shall be prepared, signed or executed within or out of the United Kingdom, in any place whatever; and that all Courts of Justice and Judges in and throughout the United Kingdom shall, without allegation or proof in that behalf, take judicial notice of the several Stamps heretofore used, or hereafter to be used under the authority of the Commissioners of Stamps or the Commissioners of Stamps and Taxes as and for the only true and lawful Stamps for denoting the Stamp Duties which from time to time have been or shall be payable in the United Kingdom, or in *Great Britain* or *Ireland* respectively: Provided always, That nothing herein contained shall extend to require to be stamped any instrument liable to Stamp Duty, which shall be made, signed or issued under and conformably to the provisions of any Act authorizing the payment of a composition in lieu of the Stamp Duty thereon.

Clause (B.)
On trials in the Superior Courts and at the Assizes, Deeds, &c. not duly stamped may be received in evidence, on the party tendering the same paying to an officer of the Court the amount of stamp duty and double penalty.

AND whereas inconvenience is frequently occasioned by the rejection of documents tendered in evidence upon trials or proceedings at law, on account of such documents, from ignorance or inadvertence, not having been properly stamped; for remedy whereof, BE it Enacted, That where upon a trial at law in any of His Majesty's superior Courts at *Westminster* or *Dublin*, or upon the trial of an issue joined in any of the said courts, or in the course of any trial, suit or proceeding in any of the courts of Session, Justiciary or Exchequer in *Scotland*, or upon any Circuit of any of these courts, any deed, instrument or writing subject to Stamp Duty but not duly stamped, shall be tendered in evidence, and such deed, instrument or writing may be lawfully stamped after the execution or signing thereof upon the payment of the Stamp Duty to which the same is liable, together with a penalty, it shall be lawful for the party tendering such deed, instrument or writing in evidence, to pay into the hands of an officer, to be for that purpose appointed as hereinafter provided, such sum of money as the Stamp Duty chargeable on such deed, instrument or writing, together with double the penalty payable for stamping the same shall amount to, for which sum of money the said officer shall give a certificate under his hand upon such deed, instrument or writing (which certificate shall not be liable to any Stamp Duty), specifying the name of the cause, the amount of the sum received for the Duty, and penalty respectively, and the time and place of such receipt, and thereupon such deed, instrument or writing shall be receivable in evidence upon such trial, in the same manner as if the same had been duly stamped.

Officer to indorse a Certificate of such payment upon the Deed, &c.

CLAUSE (C.) Judges to appoint an Officer in their respective Courts for the purpose of receiving such duties and penalties.

And be it Enacted, That the Judges for the time being of His Majesty's superior courts of law at *Westminster* and in *Dublin* respectively, and of the courts of Session, Justiciary and Exchequer in *Scotland*, shall from time to time appoint in their respective courts, and the Judges of Assize or Circuit shall in like manner appoint on their respective Circuits, a proper officer for the purpose of receiving the Stamp Duties and penalties on such deeds, instruments and writings so tendered in evidence as aforesaid; and every such officer shall have full power and authority, and he is hereby required to inspect any deed, instrument or writing which may be offered in evidence on any such trial as aforesaid, for the purpose of ascertaining whether the same is duly stamped, and to object to the reception in evidence of any deed, instrument or writing not duly stamped until payment shall be made to him of such Duty and double penalty as aforesaid; and every such officer shall within Fourteen Days next after the receipt by him of any such of money as aforesaid, remit the same, together with a true copy of his certificate directed to be given as aforesaid to the Commissioners of Stamps and Taxes, deducting from such sum of money after the rate of Ten Pounds per centum on the amount of the single penalty which deduction such officer shall be entitled to make and to retain for his own use and benefit in respect of his trouble in that behalf: Provided always, That the said respective Judges shall from time to time notify to the Commissioners of Stamps and Taxes every such appointment by them respectively made as aforesaid; and every officer so to be appointed as aforesaid shall hold such his office during the pleasure only of the said respective Judges, and shall give security to the satisfaction of the Commissioners of Stamps and Taxes for duly accounting for and paying over the Duties and penalties to be received by him as aforesaid.

Officer to remit the duties and penalties to the Commissioners of Stamps and Taxes, deducting Ten Pounds per centum on the single penalty, which he may retain for his trouble.

Judges to notify appointments of such Officers to the Commissioners.

Officers to give Security.

CLAUSE (D.) On presentment of the Deeds to the Commissioners, the latter

And be it Enacted, That upon presentment to the Commissioners of Stamps and Taxes of any deed, instrument or writing, having thereon to stamp the same, and to return to the party the excess of the money received above the duty and penalty, deducting Ten Pounds per centum on the single penalty, in addition to the like amount retained by the Officer.

thereon such certificate as hereinbefore is directed to be given by such officer as aforesaid, corresponding with the copy of a certificate received by the said Commissioners from such officer, it shall be lawful for the said Commissioners, and they are hereby required to cause such deed, instrument or writing to be properly stamped, and to return to the party producing the same so much of the amount received by the said Commissioners as shall exceed the amount of the Duty and the penalty payable for stamping such deed, instrument or writing, after deducting thereout at the rate of Ten Pounds per centum on the amount of the said penalty, in addition to the deduction of the like amount allowed to be retained by such officer as aforesaid.

27.
Commissioners of the Treasury authorized to compound with the East India Company for the Stamp Duties on India Bonds.

And be it Enacted, That it shall be lawful for the Commissioners of His Majesty's Treasury for the time being, from time to time to compound and agree with the *East India* Company for the payment by the said Company of such an annual sum of money as the said Lords Commissioners shall deem to be a reasonable composition for and in lieu of the Stamp Duties, which would otherwise be payable on the bonds for the payment respectively of any definite and certain sum of money to be made and issued by the said Company, at any time during the term for which such composition shall be made, which said sum of money so agreed upon shall be paid to the Receiver General of Stamps and Taxes by two equal half yearly payments, on such days in every year during the said term as the said Lords Commissioners shall appoint for that purpose, and the payment thereof accordingly shall be secured by the bond of the said Company which is hereby exempted from Stamp Duty; and every such composition shall be made either for One year or for any term not exceeding Five years, at the discretion of the said Lords Commissioners and may be determinable in any event or contingency to happen within such term, and may be renewed and continued from time to time for any further term not exceeding as aforesaid, and for the payment of the same or any greater or less annual sum as the said Lords Commissioners shall deem to be reasonable; and upon such composition being agreed upon and secured in manner aforesaid, all the bonds for the payment of any definite and certain sum or sums of money which shall be made and issued by the said Company, during the term for which such composition shall be made, renewed or continued, shall be and the same are hereby freed and exempted from all Stamp Duties: Provided always, that nothing in this Act contained shall extend to annul or affect any such composition as aforesaid heretofore made by the said Company and now existing, but that such composition shall continue in force until the expiration of the term agreed upon as if this Act had not been passed.

Existing Composition to continue in force.

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28. Penalty for inrolling or registering Deeds not duly stamped.

And be it Enacted, That if any Officer, Clerk or other Person intrusted to inrol or register deeds in any court, or in any public inrolment or register office, in any part of the United Kingdom, shall inrol or register, or permit to be inrolled or registered, any deed or instrument upon or in respect of which any Stamp Duty is or shall be imposed or payable, unless such deed or instrument shall be duly stamped, he shall forfeit Fifty Pounds: Provided always, That if any deed or instrument required to be registered or inrolled in Ireland shall be subject to any Stamp Duty, and shall not be duly stamped accordingly, it shall be lawful for the Person interested therein, or for any Person on his behalf, to take such deed or instrument, together with the memorial thereof, if such be required, to the Head Office for Stamps in *Dublin*, and to pay to the proper authorized officer there, the amount of the Stamp Duty or the deficiency of Stamp Duty payable on such deed or instrument, and also any penalty which may have been incurred in respect of any such duty or deficiency of Duty, and thereupon a certificate or receipt for the same, specifying the amount of such Duty, and of such penalty, (if any) shall be signed by such authorized officer, and such Certificate or Receipt shall be written on or affixed to the first or only skin of parchment or piece of paper on which such deed or instrument shall be written, in the place where the Stamp denoting the payment of such Duty ought to be or might be affixed, or as near thereto as may be, and on the production of such deed or instrument with such Certificate or Receipt thereon to the proper Officer of the Register Office where such deed or instrument ought to be, or shall be required to be registered, inrolled or entered, it shall be lawful for such last-mentioned Officer to cause such deed or instrument to be registered, inrolled or entered, as if the same were actually duly stamped; and such deed or instrument shall and may be duly stamped at the Head Office for Stamps in *Westminster*, without the payment of any further sum of money, whenever such deed, or instrument with such Certificate or Receipt thereon shall be there produced: Provided always, That no such deed or instrument shall be pleaded or given in evidence or admitted in any court to be good, useful or available in law or equity, until the same shall have been duly stamped; and provided also, That the Officer, Clerk or other Person entrusted to inrol or register any such deed or instrument in *Ireland* shall be entitled to demand and receive for his own proper use, from the Person bringing such deed or instrument the sum or fee of One Shilling for his trouble in examining the Stamp or Stamps thereon in like manner as such Officer, Clerk or other Person has hitherto been accustomed and entitled to demand and receive such fee under any former Act.

Deeds insufficiently stamped, requiring to be registered in Ireland, may be registered on Certificate of officer of Stamps marked thereon, that the full Duty has been paid.

29.
For securing payment of all ad valorem Stamp Duties.

And be it Enacted, That in all cases of the sale of any property, or other matter or thing, and also in all other cases of contract, and in all other transactions whatsoever, where upon the deed or instrument of conveyance of such property, matter or thing, or upon any deed or instrument for carrying into effect any such contract or transaction, any Stamp Duty is or shall be payable in proportion or with reference or according to the amount of the purchase-money or consideration contained in or expressed upon any such deed or instrument, or with reference or according to the amount of the sum of money, or the value of any other matter or thing which shall be paid or given, or secured or agreed or intended to be paid or given, as the consideration or part of the consideration of or for or relating to any such contract or other transaction, the full consideration and the true amount or value thereof, which shall be actually and bonâ fide directly or indirectly paid or given, or which shall be secured or agreed or intended to be paid or given, and in proportion or with reference or according to the amount of which, if contained in or expressed upon any such deed or instrument, such Stamp Duty would be payable, shall be fully and truly expressed and set forth in words at length, in or upon the principal or only deed or instrument whereby such property shall be in any manner conveyed, or whereby any such contract or transaction shall be carried into effect; and if such full consideration as aforesaid, and the true amount or value thereof, shall not be so expressed and set forth in such deed or instrument in manner hereby directed, every Person who shall be a party to such deed or instrument, and every Person who shall pay or be bound or liable to pay, or who shall receive or be entitled to receive the consideration, in proportion or with reference or according to the amount of which such Stamp Duty is required and ought to be paid, or any part of such consideration, shall forfeit Fifty Pounds, and shall also be charged with, and be holden liable to, the payment of *Five* times the amount of the Duty which would have been payable for such deed or instrument, in case such consideration had been truly expressed and set forth in or upon such deed or instrument, or to Five times the amount of the excess of Stamp Duty beyond the amount of any Stamp Duty which may have been actually paid for or in respect of such deed or instrument; and such quintuple Duty shall be deemed to be a debt to His Majesty, from all or any of the several parties to such deed or instrument, and such Duty, or any part or proportion thereof, may be sued for and recovered in the Court of Exchequer in *England*, *Scotland* and *Ireland* respectively, by summary application or otherwise, in like manner as any other unpaid Stamp Duty may by law be recovered.

Penalty of 50 *l.* on every party to the Deeds and Quintuple Duty.

30.
Penalty on inserting false Consideration, &c. in Deed, 500*l*

And be it Enacted, That if any Person who shall be employed in or about the preparing of any deed or instrument in or upon which the full consideration is required to be expressed and set forth, or who shall be employed for any of the parties to any such deed or instrument in any wise about or relating to the transaction therein mentioned, shall knowingly and wilfully insert or set forth, or cause to be inserted or set forth, in or upon any such deed or instrument, any consideration other than the full and true consideration which shall be directly or indirectly paid or given, or which shall be secured, or agreed or intended to be paid or given, and in proportion or with reference or according to the amount of which, if contained in or expressed upon any such deed or instrument, any such Stamp Duty would be payable, or shall omit to insert the true amount or value of, or any particular relating to, such full and true consideration, so as either by such insertion or omission to reduce the amount of Stamp Duty payable on such deed or instrument, or shall in anywise aid or assist in, or be privy to or connive at, any such act or omission respectively, every such Person so offending shall forfeit Five hundred Pounds; and if any such Person so offending shall be an attorney, solicitor, proctor, writer to the signet, procurator, notary public or conveyancer, he shall also be from thenceforth disabled to practise as an attorney, solicitor, proctor, writer to the signet, procurator, notary public or conveyancer; and if any Person being entitled or entrusted to prepare any such deed or instrument in virtue of any public office or employment, shall be guilty of such offence in the execution of his office or employment, he shall forfeit Five hundred Pounds, and shall also forfeit and lose his office or employment, and be from thenceforth incapable of holding the same; and where the full and true consideration shall not be duly expressed and set forth in manner hereinbefore directed in any deed or instrument, it shall be lawful for any Person who shall pay any such consideration, or any part of any such consideration, or for the executors or administrators of such Person, to recover back from the Person to whom such consideration, or any part of such consideration, shall have been or shall be paid as aforesaid, or from the executors or administrators of any such last mentioned Person, so much and such part of such consideration as shall not be fully and truly expressed and set forth as aforesaid, or the whole thereof, if no part of the same shall be so expressed and set forth, either by action for money had and received for the use of the party suing for the same, or by action of debt, bill, plaint or information in any of His Majesty's superior courts at *Westminster* or *Dublin*, wherein no essoign, protection, wager of law, nor more than one imparlance shall be allowed, or by ordinary action or summary complaint or application in the Court of Session or Exchequer, or in the Sheriff or Stewart Court of the shire or stewartry where the Person sued or complained of shall reside in *Scotland*, as the case may require, together with double costs of suit: Provided always, That such deed or instrument, or the transaction

Attorney or Public Officer, &c. so offending, disabled from practising.

If Consideration be not truly expressed, it may be recovered back.

tion intended to be effected thereby, shall not be affected or impeached for any want or inadequacy of consideration in consequence of the recovery of any such consideration, or any part thereof as aforesaid; but such transaction, and the deed or instrument relating thereto, shall be of the same validity and effect, to all intents and purposes, as if the sum so recovered had been expressed in such deed or instrument as the consideration, or part of the consideration, and had been duly paid and retained accordingly: And provided also, That no party to any deed or instrument, nor any attorney, solicitor, proctor, writer to the signet, procurator, notary public, conveyancer, or other person whatsoever, shall be liable to any penalty or forfeiture under any Act relating to Stamp Duties, or to refund any part of any consideration, by reason of the full consideration as aforesaid not being truly expressed and set forth in or upon any such deed or instrument, in any case where the Duty actually paid in respect of such deed or instrument shall be equal to or more than the Duty which would have been payable in respect of the same, in case the full consideration had been truly expressed and set forth, according to the directions of this Act; any thing herein contained to the contrary notwithstanding.

Proviso if the Duty actually paid be not less than that payable by law.

31. No single Deed subject to one specific Duty, shall be charged under two distinct heads; but Deeds, &c. containing distinct matters shall be liable to separate Duties.

And be it Enacted, That no single deed or instrument, which is or shall be made subject or liable to any one specific Stamp Duty, shall be chargeable under any other head or denomination, or under any two or more separate or distinct heads or denominations: Provided always, That in all cases where the contrary shall not be directed, if two or more distinct matters shall be contained in the same deed or instrument in respect of each of which matters a Stamp Duty shall by law be payable, then such deed or instrument shall be subject to all such Duties as shall be payable in respect of each such distinct matter.

32. Penalty for including in Customs or Excise Bonds, Goods belonging to several persons not Partners, 50 *l.*

And be it Enacted, That if any Agent or other Person who shall be required by any Act of Parliament, or by the direction of the Commissioners of Customs or Excise, or any of their officers, to give or enter into any bond for or in respect of any duties of Customs or Excise, or for preventing frauds or evasions thereof, or for any matter or thing relating thereto, shall include in one and the same bond any goods or things belonging to more Persons than one, not being co-partners or joint tenants or tenants in common, every such Agent or other Person shall forfeit Fifty Pounds.

33. Certain Transfers made without being stamped, declared valid, and the Parties indemnified.

AND whereas, for the convenience of certain public companies whose joint stock or capital is divided into shares and transferable, and to facilitate the transactions of such companies, in respect of the transfer of such shares, the Commissioners of Stamps have from time to time allowed the transfers of such shares to be made in the books of such companies without being stamped, in cases where such books have been previously exhibited to such Commissioners, and the consent in writing of such Commissioners first obtained to the making and accepting of such transfers unstamped, and all sums of money which ought by law to have been paid in respect of the Stamp Duty payable on such transfers, appear by inspections made from time to time of such books by the proper officer of the said Commissioners, to have been duly paid and accounted for, but such transfers have not been stamped as required by law; and it is expedient that all such transfers taken previous to the commencement of this Act, in such books so exhibited to the said Commissioners, the Stamp Duty upon which hath been so paid and accounted for, should be declared valid without being stamped, and that all Persons should be indemnified for or by reason of so acting with respect to such transfers; BE it therefore Enacted, That all such transfers which shall have been so made as aforesaid at any time before the commencement of this Act, the Stamp Duties upon which shall have been so paid and accounted for, shall be and the same are hereby declared to be as good, valid and effectual, to all intents and purposes, as if the same were duly stamped; and all Parties making or accepting such transfers, and all other Persons whatsoever concerned in such transfers, shall be and they are hereby respectively indemnified from and against all penalties which they may have incurred or become liable to by reason of such proceedings; any thing in any Act contained to the contrary notwithstanding.

34. **Commissioners may authorize Public Companies to take Transfers of Shares in unstamped Books.**

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, if they in their discretion shall think fit, upon application in writing made to them by or on behalf of any public company, whose joint stock or capital is divided into shares and transferable, to grant to such company, or to their officers, authority to permit transfers of such shares of such stock or capital, chargeable by law with Stamp Duty, to be made and executed in any book belonging to such company, without any Stamp being previously impressed on such transfers, and in such case no person shall be liable to any penalty or forfeiture for making and executing any such unstamped transfer in any such book as aforesaid; and such authority shall be granted by the said Commissioners in writing, in such manner and form, and subject to such conditions and regulations as they shall think fit, and such authority may be recalled, at the discretion of the said Commissioners: Provided always, That every such company or their officer shall, at such day or time, in every quarter of a year, as the said Commissioners of Stamps and Taxes shall, in such authority in writing as aforesaid, appoint, produce and deliver to the said Commissioners, or any officer of Stamp Duties authorized in that behalf,

Officer shall produce such Books, containing such Transfers, quarterly, to be stamped.

behalf, for their or his inspection, at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, every book of or belonging to such company, in which any such unstamped transfer hath been or shall be written or signed at any time within a quarter of a year next preceding, together with an affidavit respecting such book in the form next hereinafter directed; and thereupon every such transfer shall and may be respectively stamped, upon payment of the Stamp Duties payable thereon according to law; and every company or the officer thereof, having the custody of any such book, who shall neglect to produce the same accordingly to the said Commissioners or their officer, together with such affidavit, or shall make default in payment of any of the Duties due or payable in respect of any of the transfers written or contained in any such Book, shall forfeit Fifty Pounds, together with double the amount of the Duties so due or payable as aforesaid.

Penalty 50*l.* and double Duty.

35. Form of Affidavit to be made by Public Officer.

And be it Enacted, That the Affidavit directed to be made as last aforesaid, shall be in the form or to the effect following; (that is to say)

> " I, *A. B.* [*insert place of Deponent's abode and his addition*] Do swear [*or*, if a Quaker, solemnly affirm] that the book [*or*, books] containing unstamped transfers of shares of the joint stock or capital of the [describe the Company] and which book [*or*, books] is [*or*, are] kept by me in respect of my employment of   in the office of the said   [describe the Company] and is [*or*, are] now produced by me, this   day of   in the year of our Lord One thousand eight hundred and   at the Head Office for Stamps in *Westminster* [*Edinburgh or Dublin*, as the case may be] pursuant to the Statute in that behalf made, in order to the affixing of proper Stamps to the said tranfers, is [*or*, are] the only book, paper or other material [*or*, all the books, papers *or* other materials] in or on which any unstamped transfer of any share of the joint stock or capital of the said Company liable by law to any Stamp Duty has been, to the best of my knowledge and belief, written, made or signed between the   day of   and the   day of
>
> Sworn, &c.

36. Penalty on Companies permitting unstamped Transfers to be made,

And be it Enacted, That if any company, whose joint stock or capital is or shall be divided into shares, or transferrable, or if any director, member, secretary, clerk or other officer of any such company, shall prepare, make or execute, or shall permit or suffer to be prepared, made or executed, or shall receive or act upon any transfer of any share or interest of or in the stock or capital or other property of such company, or shall record or register any such transfer, or make any entry, minute or memorandum thereof in any book of or belonging to such company, or shall in any other manner recognize, as valid or available for any purpose whatsoever, any such transfer, unless such transfer shall be written on vellum, parchment or paper, duly stamped, or in some book in which such company shall be authorized by the Commissioners of Stamps and Taxes to permit any such transfer as aforesaid to be made without any Stamp being previously impressed thereon; or if any such company, or any director, member, secretary, clerk or other officer thereof shall be party or privy to, or shall be in any manner concerned in, or shall connive at any evasion of, or any wilful neglect or omission to pay the Stamp Duty imposed by law upon any such transfer as aforesaid, every such company, who by themselves or by any director, member, secretary, clerk or other officer thereof shall so offend in any of the cases aforesaid, shall forfeit Five hundred Pounds, together with double the amount of the Stamp Duty, which shall be payable in respect of any and every such unstamped transfer, or which shall be so as aforesaid evaded or neglected, or omitted to be paid.

except in Books, and with the authority of the Commissioners of Stamps and Taxes.

37. On surrender of Copyholds in Court, a Note shall be delivered to the Steward, stating whether it be on a sale or not, with the consideration, &c. Penalty on admitting without such Note, 50*l.* or for a false Note, 100*l.*

And be it Enacted, That where any copyhold or customary lands, tenements or hereditaments shall be proposed to be surrendered in Court, the Person proposing to surrender the same shall deliver to the steward of the manor or honour, whereof such lands, tenements or hereditaments shall be holden, a note in writing, stating whether the proposed surrender be upon a sale or not upon a sale, and in the former case specifying the true amount of the purchase-money or consideration agreed upon for such lands, tenements or hereditaments, to the intent that the same may be inserted and set forth in words at length, in or upon the copy of Court Roll to be afterwards made out of such surrender; and until such note in writing shall be delivered, the lord or lady, or steward of the manor or honour, shall not accept or take the proposed surrender on pain of forfeiting Fifty Pounds for every such offence; and where the proposed surrender shall be upon a sale, if the steward or deputy steward shall neglect to insert, in words at length, the amount of such purchase-money or consideration in or upon the copy of Court Roll to be afterwards made out of such surrender, he shall forfeit Fifty Pounds; and if upon the sale of any such lands, tenements or hereditaments any Person shall, in the note so to be delivered as aforesaid, state the amount of the purchase-money or consideration to be less than shall be actually paid or given, or agreed to be paid or given, or shall state the proposed surrender to be not upon a sale, such Person shall

Penalty for inrolling Surrenders out of Court, or Bargains and Sales of Copyholds, unless duly stamped.

forfeit One hundred Pounds; and where any copyhold or customary lands, tenements or hereditaments shall be intended to be conveyed to any Person (either upon the sale or mortgage thereof, or otherwise), by means of a surrender made out of Court, or by a deed of bargain and sale, or other deed, by commissioners named in a commission or fiat in bankruptcy, or by executors or others, by virtue of a power given by will, or by Act of Parliament, the lord or lady, or steward of the manor or honour whereof such lands, tenements or hereditaments shall be parcel or be holden, shall not inrol any such surrender or deed, or accept any presentment thereof, or admit any Person to be tenant of such lands, tenements or hereditaments under or by virtue of the same respectively, unless such deed or surrender, or the memorandum of such surrender shall be duly stamped, on pain of forfeiting Fifty Pounds; and if the lord or lady, or steward of any manor or honour shall, out of Court, accept or take any surrender, or admit any Person tenant of any copyhold or customary lands, tenements or hereditaments, or make any voluntary grant of any such lands, tenements or hereditaments, or grant any license to demise any such lands, tenements or hereditaments, without causing the same or some memorandum thereof respectively to be put in writing, on parchment or paper duly stamped, such lord or lady, or steward shall forfeit Fifty Pounds.

Penalty on Lords and Stewards of Manors for taking Surrenders or granting Admissions, &c. out of Court, unless duly stamped.

38.

On all Surrenders, Admittances, Grants, &c. of Copyholds, Steward shall make out Copies, duly stamped, within Four calendar Months. Penalty 50*l.* Stamp Duty due on such Copies shall be a debt to the King.

And be it Enacted, That in all cases of surrenders, admittances and voluntary grants of or to any copyhold or customary lands, tenements or hereditaments, and in all cases of licenses to demise any such lands, tenements or hereditaments, which shall be taken, made or granted in Court, the steward of the manor or honour whereof such lands, tenements or hereditaments shall be parcel or holden, shall make out a copy of Court Roll of every such surrender, admittance, voluntary grant, and license to demise on parchment or paper, duly stamped, within Four calendar Months next after the surrender, admittance, voluntary grant or license shall be made or granted, and shall deliver the same to the Party entitled thereto, or to any other Person authorized to receive the same, whenever the same shall be called for after the expiration of such Four calendar Months, and if the same shall not be called for, then the steward shall deliver the same to the bailiff of the manor or honour, or to the crier of the Court, or to some copyhold or customary tenant of the manor or honour, for the use of the Party entitled thereto, at the next general Court to be holden for such manor or honour after the expiration of such Four calendar Months; and if any such steward shall neglect to make out and deliver such copy of Court Roll in the manner and within the time aforesaid, he shall forfeit Fifty Pounds for every such surrender, admittance, voluntary grant and license to demise, of which he shall neglect to make out and deliver a copy of Court Roll in the manner and within the time aforesaid, and the Stamp Duty payable in respect of every such copy of Court Roll shall be a debt to His Majesty from the steward so neglecting to make out and deliver the same, whether he shall have received the said duty or not, and if he shall not have received the said duty, the same shall also be a debt to His Majesty from the Party entitled to such copy of Court Roll, and the said steward shall also be bound to make out and deliver such copy of Court Roll to the Party entitled thereto whenever afterwards the same shall be demanded, without being paid any fees for the same, and if any fees shall have been previously paid to him for the same, such fees shall be deemed to have been paid without consideration, and the Party who paid such fees, or his executors or administrators, shall be entitled to recover back the same in an action for money had and received to his use, with full costs of suit; and in any action, prosecution or other proceeding for the recovery of any such penalty or for the recovery back of any such fees as aforesaid the proof of having made out and delivered such copy of Court Roll within the time hereinbefore limited shall lie upon the defendant.

39. **Steward's Fee and Stamp Duty may be demanded before Surrender accepted.**

And be it Enacted, That it shall be lawful for the Steward of any manor or honour, previously to the acceptance of any surrender, or the granting or making of any admittance, voluntary grant or license to demise in court, to demand and insist on the payment of his lawful fees for the same, and for the copy of Court Roll to be made out thereof, together with the amount of the Stamp Duty chargeable on such copy of Court Roll; and in case of non-payment of such fees and Stamp Duty, it shall be lawful for the lord or lady, or Steward of the manor or honor, to refuse to accept the surrender, or to grant the admittance or license, or to make the grant which shall be proposed or have been contracted for, until such fees and Stamp Duty shall be paid; and if any Steward of any manor or honour, or any other Person, shall demand or receive from any Person whatsoever, any fee for any surrender, admittance, voluntary grant, lease or license to demise, or for any copy of Court Roll, either upon alienation, descent or otherwise, before or without receiving the Stamp Duty chargeable thereon, every such Steward or other Person shall for every such offence forfeit Ten Pounds: Provided always, That nothing hereinbefore contained shall extend to compel the delivery of such copy at the time of, or immediately upon receiving such fee and Stamp Duty.

Penalty on Stewards taking Fee for Surrenders, &c. before receiving Stamp Duty 10*l.*

40. **Stewards of Manors to deliver to the Commissioners yearly a Schedule of all**

And be it Enacted, That the steward of every manor and of every honour, of which manor and honour respectively any copyhold or customary lands, tenements or hereditaments shall be parcel or holden, shall within Fourteen Days after the First day of July in every

Surrenders, Admittances, &c. made within their Manors during the preceding year.

every year, deliver or cause to be delivered to the Commissioners of Stamps and Taxes at the Head Office for Stamps in *Westminster*, a Schedule containing a list of all the surrenders, admittances and voluntary grants of or to any lands, tenements or hereditaments, parcel or holden of any such manor or honour which shall have been made or granted during the previous year; (that is to say) from the First day of January to the Thirty-first day of December (both days inclusive) of the preceding year, and also a list of all licenses to demise any of such lands, tenements or hereditaments which shall have been granted during the same period; and in every such list there shall be specified and set forth the following particulars; (that is to say) with respect to every such surrender there shall be specified and set forth the date thereof, and the day of holding the Court at which the same shall have been presented or inrolled, the names and other description of the Person making the same, and of the Person to whose use the same shall have been made, and it shall be stated whether such surrender was made upon the sale or mortgage of any such lands, tenements or hereditaments or otherwise, and if upon the sale or mortgage thereof, the amount of the purchase or mortgage money or other consideration for such surrender shall be truly specified and set forth; and with respect to every such admittance, there shall be specified and set forth the date thereof, and the name and other description of the Person admitted, and it shall be stated whether such admittance was made upon alienation, descent or otherwise, and if in pursuance of any previous surrender, the date thereof, and the name of the Person who made such surrender shall also be stated; and with respect to every such voluntary grant and license to demise respectively, there shall be specified the date thereof, and the name and other description of the Person to whom the same shall have been made or granted; and with respect to every such surrender, admittance, voluntary grant and license to demise respectively, it shall be stated whether the same were made or granted in Court or out of Court, and whether or not the copy of Court Roll thereof has been made out and delivered to or for the use of the Person entitled thereto, and if the same has been so delivered, there shall also be specified the amount and denomination of the Stamp or Stamps impressed upon such copy of Court Roll, the name and place of abode of the Person to whom the said copy was delivered, and the date of such delivery; and every such Schedule shall be signed by the steward of such manor or honour, and there shall be annexed to and delivered therewith an affidavit made by such steward in the form or to the effect next hereinafter mentioned;

Penalty for neglect to deliver such Schedule, 100 *l.*

and if the steward of any such manor or honour shall at any time neglect or omit to deliver or cause to be delivered to the said Commissioners of Stamps and Taxes, within the time and in the manner hereinbefore directed in that behalf, such Schedule as aforesaid, with such affidavit as aforesaid annexed thereto, he shall for every such neglect or omission forfeit One hundred Pounds.

And be it Enacted, That the Affidavit directed to be made by the steward of every such manor and honour as aforesaid, shall be in the form or to the effect following; (that is to say)

41.
Form of Affidavit to be annexed to the Schedule and delivered therewith.

"I, *A. B.* of [*insert the Deponent's place of abode and his addition*] Steward of the manor [*or*, honour] of [*insert the name of the manor or honor*] in the county of [*name the county*] do swear [*or*, if a Quaker, solemnly affirm] that to the best of my knowledge, information and belief, the Schedule hereunto annexed and signed by me, doth contain a true list of all the surrenders, admittances and voluntary grants of or to any lands, tenements or hereditaments, parcel or holden of the manor [*or*, honour] of [*insert the name of the manor or honour*] aforesaid, which have been made or granted during the year [*insert the year of our Lord*] now past; (that is to say) from the First day of January to the Thirty-first day of December of the said year, both days inclusive; and also a true list of all licenses to demise any of such lands, tenements or hereditaments which have been granted during the year aforesaid: And I do further swear [*or*, affirm] that to the best of my knowledge, information and belief, the said Schedule doth also contain full and true particulars of all such matters and things as are required to be specified and set forth therein by an Act passed in the   year of the reign of King WILLIAM the Fourth, intituled, [*insert the Title of this Act.*]
A. B.

Sworn [*or*, affirmed], &c.

42.
Presentations to Benefices shall be filed in the Registry of the Diocese, and a Certificate obtained of their being duly stamped where requisite.

And be it Enacted, That no instrument of collation, presentation or donation to or of any benefice or spiritual or ecclesiastical preferment shall be good, valid or effectual, unless the same shall be in writing under hand and seal, and shall be duly stamped, if a Stamp thereon shall be required by law; and every such instrument, and also every presentation or donation under the Great Seal, and every certificate of any Bishop or Vicar General of any diocese of the yearly value of any benefice or preferment, shall be deposited with the Registrar of the diocese, who shall forthwith cause the same to be filed in the Registry of the diocese, and shall give to the Person so depositing the same, a certificate that the same respectively have been so deposited; and every such certificate of the said Registrar shall further state, either that such instrument is duly stamped, or that the same is not by law subject to any Stamp Duty as the fact may be, and shall also state the date of such instrument, and when the same was so deposited or filed; and such certificate of the said Registrar for the purpose of induction into any such benefice or ecclesiastical preferment, or for any other purpose whatsoever for which the production of any instrument of collation, presentation or donation is or shall be required by law, shall be received and admitted instead of, and shall be of the same force and effect, as the instrument of collation, presentation or donation might or could be if produced; and no Person shall be inducted into any benefice or preferment who shall not, at the time and place of such induction, produce such certificate to the Person authorized to make such induction; and if any such induction shall be made contrary hereto, such induction shall be wholly void and of no effect, and every Person making the same shall forfeit Fifty Pounds; and every such Registrar shall, for so receiving and filing such instrument and granting such certificate thereof, be entitled to receive a fee of Two Shillings and Sixpence, and no more, and a fee of One Shilling and Sixpence for any new certificate of the same matter which may be afterwards required; and if any such Registrar shall refuse or neglect, or omit to receive and file such instrument, or to grant any such certificate, on reasonable demand thereof, or shall certify therein any thing which shall not be true, of the truth whereof the proof shall lie on him, he shall forfeit One hundred Pounds; and upon any trial or hearing of any action, suit or proceeding for the recovery of any tithe, glebe or other matter or thing, or for any purpose whatsoever, in any court of law or equity, or any Ecclesiastical Court, or before any Court or Magistrate having any summary jurisdiction, wherein it shall be necessary for any Person to prove his title to any benefice or any spiritual or ecclesiastical preferment, every such Person shall produce, as part of his title to such benefice or preferment, a certificate under the hand of the Registrar of the diocese, that the instrument of collation, presentation or donation, and also that the certificate of the Bishop or Vicar General of the diocese, of the yearly value of such benefice or preferment (where by law such last-mentioned certificate shall be required to be given), have respectively been duly deposited with such Registrar; and without the production of such certificate of the said Registrar, such title shall be held and adjudged to be imperfect, and not proved; any consent or admission, or any law or any rule or practice of any Court to the contrary notwithstanding.

Registrar's Fee for such Certificate.

Penalty for refusing to grant such Certificate.

Certificate part of the title to the Benefice.

43. Admissions, &c. to Livings in Scotland shall be by Instrument duly stamped, and filed in the Records of the Presbytery.

And be it Enacted, That no admission, collation, institution or entry, by any Presbytery or other competent authority, to any ecclesiastical benefice or living in *Scotland*, by ordination, induction or otherwise, nor any license by any Presbytery or other Ecclesiastical Court in *Scotland*, shall be good, valid or effectual, unless the same shall be evidenced by an instrument in writing which shall be duly stamped as required by this Act, and shall be subscribed by the Clerk of the said Presbytery or Court, or other member thereof appointed by the Presbytery or other proper ecclesiastical power for the purpose, and shall be dated on the day on which it may be granted; and such instrument, so duly signed shall be preserved along with, and shall form part of the Records of the said Presbytery or Court respectively granting the same; the obtainer thereof receiving an attested copy of the same from the Clerk of such Presbytery or Court; and if any Person shall be collated, admitted or inducted to any such ecclesiastical benefice or living, or if any such license shall be granted, without such stamped instrument having been duly signed as aforesaid, such collation, admission or induction or licence, shall be wholly void and of no effect, and every Person making or granting the same, shall forfeit the sum of Fifty Pounds.

44. For securing payment of the Stamp Duties on admissions into Courts, of Barristers, or of Persons to Degrees, on admission into Colleges and into Corporations.

AND for securing the several Stamp Duties payable in respect of the admission of Persons to degrees, offices, professions or employments, or to the exercise of any faculty, right or privilege, in any court of law or equity, or into or in any faculty, society, university, college or place, and also on the admission of freemen and others; BE it Enacted, That in all cases where any Stamp Duty is or shall be payable in respect of the admission of any Person to any degree, office, profession or employment, or to the exercise of any faculty, right or privilege in any court of law or equity, or into, or in, or of any faculty, society, university, college or place, or any corporation, guild or company, or as a freeman or other member of such corporation, guild or company, the Person applying to be so admitted shall deliver to the proper officer or functionary of such court, faculty, society, university, college, place, corporation, guild or company, a piece of vellum, parchment or paper duly stamped, for denoting the Duty payable in respect of such admission; and on such piece of vellum, parchment or paper, such officer or functionary shall write or cause to be written an instrument of admission, or an entry or memorandum thereof, and the date of such admission, and shall sign the same at the time of receiving the same, or within Three Days next after; and such piece of vellum, parchment or paper so written and signed, shall be kept and filed by such officer or functionary, or by the clerk or secretary of such court, faculty, society, university, college, place, corporation, guild or company; and no Person in respect of whose admission any Stamp Duty shall have been or shall be payable as aforesaid, shall be admitted, or shall be deemed to be or to have been admitted, to any privilege, or to practise in any manner under and by virtue of any such admission, nor shall any such admission be valid or effectual for any purpose whatsoever, unless nor until such instrument, entry or memorandum so stamped as aforesaid, shall be signed and filed in the manner aforesaid, to be from time to time produced to, and inspected by, such officer of Stamp Duties as shall be in that behalf appointed by the Commissioners of Stamps and Taxes: Provided always, That where any Person upon whose admission into any Court of law or equity, or into any society, such instrument, entry or memorandum shall be so written on vellum, parchment or paper duly stamped, and so filed as aforesaid, shall, for the purpose of his admission into any other court of law or equity, or into any other society, or for any other purpose, require a Certificate of such Person having been so previously admitted into any court of law or equity, or into any society, such Person shall be entitled to demand and receive from the proper officer or functionary of such court or society into which such Person was so previously admitted, a Certificate that such Person had paid the Stamp Duty on such his previous admission into such court or society, and that such instrument, entry or memorandum of such previous admission, duly stamped, remains filed in such court or in the office of such society; and every such Certificate shall be deemed sufficient evidence of such previous admission, and of the payment of the Stamp Duty in respect thereof; and if any such officer or functionary of any such court, faculty, society, university, college, place, corporation, guild or company, shall for the space of Three Days next after any such admission as aforesaid, omit or neglect to write or cause to be written, or shall omit or neglect to sign, any such instrument, entry or memorandum of such admission upon such vellum, parchment or paper duly stamped as aforesaid, or shall write or sign, or shall cause or permit to be written or signed, any such instrument, entry or memorandum on vellum, parchment or paper not duly stamped as aforesaid; or if any such officer or functionary, or any clerk or secretary of any such faculty, society, university, college, place, corporation, guild or company, shall for the said space of Three Days neglect or omit to file such instrument, entry or memorandum; or if any officer of any court of law or equity shall refuse to grant any such Certificate in the manner hereinbefore directed, or shall certify therein any thing which shall not be true, every such officer, functionary, clerk or secretary so offending shall forfeit Fifty Pounds.

Provision as to subsequent Admissions into Courts or Societies.

Penalty on Officers not writing Admissions on proper Stamps, or not filing same or refusing to give Certificates thereof.

45.
Officers having custody of Public Books, &c. shall permit Officers of Stamps to inspect them.

And be it Enacted, That every officer, town clerk, clerk or other Person, of or belonging to any court of law or equity, or of or to any faculty, society, university, college or place, or of or to any corporation, guild or company, or of or to any other public office, or of or in any city, borough, burgh or town corporate, and the steward

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steward or deputy steward of any court baron, or of any honor or manor court, who shall have in his custody or power any books, papers, instruments, documents, court rolls or proceedings whatever, the sight, examination or knowledge whereof may tend to the securing of any of the Duties under the care and management of the Commissioners of Stamps and Taxes, or to the proof or discovery, or prevention of any fraud or omission relating to the said Duties, or to the proof of the payment of the said Duties, or to the discovery of the non-payment thereof, shall from time to time, at all seasonable times, whenever he shall be thereunto required by any person authorized by the said Commissioners in that behalf, produce to the Person so authorized, all such books, papers, instruments, documents, court rolls and proceedings, and permit and suffer him to inspect and examine the same, and to take thereout such notes, extracts or memoranda, as every such Person so authorized shall think fit, without fee or reward, upon pain that every such officer or other Person who shall refuse or neglect to produce such books, papers, instruments, documents, court rolls or proceedings, or to permit or suffer such inspection and examination to be made thereof as aforesaid, or such notes, extracts or memoranda to be taken, shall for every such refusal or neglect forfeit Fifty Pounds.

46.
Penalty on Registrars and others giving Testimonials or Certificates not duly stamped, 20*l.*

And be it Enacted, That if any Registrar, Officer, Clerk, or other Person shall write, sign or give, or shall cause or procure to be written, signed or given, upon any piece of vellum, parchment or paper, not duly stamped, any testimonial or certificate, or any copy of or extract from any Public Roll, Record, Book or Register, such testimonial, certificate, copy or extract being liable to or chargeable with any Stamp Duty, he shall forfeit Twenty Pounds; and if in the office or department of any public Officer there shall be any fraud, practice or neglect, so that His Majesty may be deprived of any Stamp Duty by reason or on account of any Person making, engrossing or writing any deed or other instrument whatsoever, chargeable with any Stamp Duty upon vellum, parchment or paper not duly stamped, or by reason or on account of the neglect of any thing required to be done by such officer in the execution of the duties of his said office, or by the doing of any thing contrary thereto in relation to any Stamp Duty, then and in every such case where no specific penalty is by any Act relating to Stamp Duties imposed for such offence, every such officer shall forfeit the sum of Fifty Pounds.

Penalty on public Officers guilty of fraud or neglect with relation to Stamp Duties, 50*l.*

47.
Articles of Clerkship, in order to admission as Solicitors, &c. in any Court in England or Ireland, shall be registered in the

And be it Enacted, That whenever any Person, by any articles of clerkship or apprenticeship, made or entered into after the commencement of this Act, shall become bound, or by any such articles made within Six calendar Months previous to the commencement of this Act, shall have become bound to serve as a clerk or apprentice, in order proper Court within Six Months after execution, or service shall be calculated from the date of Inrolment.

order to his admission as a solicitor, attorney, notary public or proctor in any of His Majesty's courts in *England* or *Ireland*, such articles, duly stamped, shall be inrolled or registered, with or by the proper officer appointed or to be appointed for that purpose, in the court wherein such Person shall purpose to be afterwards admitted as such solicitor, attorney, notary or proctor, by virtue of his service under such articles; together with an affidavit stating the true date of the execution of such articles by all the several persons parties thereto; and in case such articles shall not be inrolled or registered as aforesaid, within Six calendar Months next after the first execution thereof by any party thereto, together with such affidavit of the time of the execution of such articles, the service of such clerk or apprentice, under such articles, shall be deemed to commence from the time of such inrolment or registry only, and not from the execution of such articles; and no Person shall be admitted a solicitor, attorney, notary public or proctor, unless such articles shall be duly inrolled and registered as aforesaid.

No Admission without Inrolment.

48.

Articles or Indentures in order to admission as a Writer to the Signet, Solicitor, &c. in Scotland, shall be registered within Six Months after date, or service shall commence from the date of registration.

And be it Enacted, That whenever any Person, by any articles or indenture of clerkship or apprenticeship, made or entered into after the commencement of this Act, shall become bound, or by any such articles or indenture made within Six calendar Months previous to the commencement of this Act, shall have become bound to serve as an apprentice or clerk, in order to his admission as a Writer to the Signet, solicitor, attorney, procurator, agent or notary public in *Scotland*, such articles or indenture, duly stamped, shall be inrolled or registered in manner following; (that is to say) such articles or indenture made in order to admission as a Writer to the Signet, shall be inrolled or registered with or by the clerk of the Society of Writers to the Signet, or other proper officer to be appointed for the purpose by the said society; and such articles or indenture made in order to admission as a solicitor, attorney, procurator or agent in any of the superior courts in *Scotland*, or as a notary public, shall be inrolled or registered in a particular roll or record, to be prepared and kept by an officer whom the Judges of the Court of Session are hereby authorized and required to appoint for that purpose, and which appointment such Judges may at their discretion revoke; and such articles or indenture made in order to admission as a solicitor, attorney, agent or procurator in any other court in *Scotland*, shall be inrolled or registered with or by the Sheriff or Stewart Clerk of the county or stewartry within which the solicitor, attorney, procurator or agent, party to the said articles or indenture, shall reside, in the Sheriff or Stewart court books of the said shire or stewartry; and in case such articles or indenture shall not be so inrolled or registered within Six calendar Months next after the first execution thereof, by any party thereto, the service of such apprentice or clerk shall be deemed to commence from the time of such inrolment or registration only, and not from the execution of such articles or indenture; and no Person shall be admitted a Writer to the Signet, solicitor, attorney, procurator, agent or notary public in *Scotland*, unless such articles or indenture shall be duly inrolled or registered as aforesaid; and every such officer appointed or to be appointed for the purposes aforesaid, and every such Sheriff or Stewart Clerk shall, by indorsement on every such articles or indenture, certify the day and time on which the same shall be left for such inrolment or registry; and if any such Officer or Sheriff or Stewart Clerk shall refuse or neglect to inrol or register such articles or indenture, or to grant any such certificate, or shall certify therein any thing which shall not be true, and of the truth whereof the proof shall lie upon him, he shall forfeit Fifty Pounds: Provided always, That it shall not be necessary to inrol or register any articles or indenture made in order to admission as a Writer to the Signet, and duly inrolled and recorded as aforesaid, in the books of any such shire, notwithstanding that the same may also have been made with a view to admission likewise as a solicitor, procurator, agent or notary public.

49. Affidavit to be made by Party applying to be admitted as Solicitor, &c. specifying payment of the Duty, Name, &c. of Master, time of execution and registry of Contract.

And be it Enacted, That every Person applying to be admitted or entered a solicitor, attorney, notary public, writer to the signet, proctor, agent or procurator, in any such court or society as aforesaid, in any part of the United Kingdom, by virtue of any such articles or indenture as aforesaid, and service under the same, before he shall be inrolled or registered, or permitted to practise or act in any such capacity as aforesaid, shall make an affidavit of the due payment of the Stamp Duty upon or in respect of such articles or indenture, and shall insert in such affidavit the amount of the sum paid in respect of the Stamp Duty on such articles or indenture, and shall also specify the name and place of abode of the Person with whom such articles or indenture were or was entered into, the time of the execution thereof, and the time and place of inrolling or registering the same; and in case such Person shall have been previously admitted or entered a solicitor, attorney, notary, writer to the signet, proctor, agent or procurator in any other court or society, he shall also specify in such affidavit the court or society in which he has been so admitted or entered, and the time of his admission or entry therein, and shall cause such affidavit to be duly filed in the court or society in which he shall require to be admitted, with the proper officer appointed or to be appointed by every such court or society for receiving and filing such affidavits, and every such affidavit shall be produced in the court in which such Person shall apply to be admitted as last aforesaid, before he shall be admitted or inrolled or registered therein.

50.
Commissioners prohibited from stamping any Articles of Clerkship, &c. after Six Months from the date thereof;

except Articles of Clerkship stamped with a view to admission in inferior Courts, which may be afterwards stamped, to entitle to admission into superior Courts.

And be it Enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp under any pretence whatever, after the expiration of Six calendar Months from the date thereof, any vellum, parchment or paper, upon which have or hath been or shall be ingrossed, printed or written, any articles of clerkship, contract, indenture or other instrument whereby any Person hath or shall become bound to serve as a clerk or apprentice, in order to his admission as a solicitor, attorney, proctor, writer to the signet, agent or procurator, in any court of law or equity, or in the High Court of Admiralty, or any Ecclesiastical Court, or the Courts of Session, Justiciary, Exchequer, Commission of Teinds, or the Commissary Court, or any inferior court: Provided always, That upon the payment of the full amount of the Stamp Duty imposed by law on articles of clerkship or indentures entered into by any Person in order to his admission into His Majesty's superior courts of record at *Westminster*, or into any superior court in *Scotland*, it shall be lawful for the Commissioners of Stamps and Taxes, or any of their officers, at any time after the commencement of this Act, whenever thereto required, and without payment of any penalty, to cause to be stamped, with a Stamp denoting the payment of such Duty, any vellum, parchment or paper upon which there shall have been previously written any articles of clerkship, or any indenture under which any Person shall or may have served, or have become bound to serve as a clerk or apprentice, in order to his admission into any court in *Great Britain*, not being one of His Majesty's said superior courts at *Westminster* or in *Scotland*; and thereupon any Person having served for the period required by such articles or indenture, and being in other respects fully qualified, shall be capable of being admitted an attorney or solicitor in any one or more of His Majesty's said superior courts at *Westminster* or in *Scotland*, if the rules of the said respective courts shall permit: Provided always, That any such articles or indenture which shall be required to be so stamped, shall have been previously stamped with a Stamp denoting the payment of the Duty payable in respect of the same at the date thereof.

51.
No Person shall commence or defend Actions, as Attorney, Solicitor, &c. unless duly admitted as such; Penalty 100 *l.*

And be it Enacted, That if any Person shall, either in his own name or in the name of any other Person, sue out any writ or process, or commence, prosecute, carry on or defend any action, suit, prosecution or other proceeding, or do any other act whatever as an attorney or agent, or as a solicitor, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer, in any court in any part of the United Kingdom, or in any matter of bankruptcy, or before any Justice or Justices of the Peace either in or out of sessions, or shall do any act as a Notary Public, unless such Person who shall do any such act as aforesaid, shall have been duly admitted and inrolled according to law, and at the time of doing any such act as aforesaid, shall actually continue and be so admitted and inrolled as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer, in one of His Majesty's superior courts at *Westminster*, if such act shall be done in *England*, or at *Edinburgh* or *Dublin*, if in *Scotland* or *Ireland* respectively, or unless he shall be admitted and inrolled as aforesaid, in the court in which such action, suit, prosecution or other proceeding shall be commenced, prosecuted, carried on or defended, or in which such act shall be done, he shall forfeit One hundred Pounds, and shall be incapable to maintain or prosecute any action or suit in any court of law or equity, for any fee or reward, or for any disbursements on account of any such act or business as aforesaid, done or performed; and if any Person not being duly admitted and inrolled, and entitled to practise as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer of or in any court, shall practise in any court, civil or criminal, in the name of any Person being an attorney, agent, solicitor, notary, writer to the signet, proctor, procurator, clerk or officer of such court, the Person so practising in the name of such other Person shall be deemed to be guilty of a contempt of the court, and shall be punished as such by attachment, and by fine or imprisonment, or by both, at the discretion of the court; Provided always, That any Person duly admitted an attorney of His Majesty's Court of Common Pleas of the county palatine of *Lancaster* may lawfully practise as an attorney or solicitor in any court of quarter sessions of the peace, or before any justice or justices of the peace within and for the said county palatine, in like manner as he might have done if this Act had not been passed, any thing hereinbefore contained to the contrary notwithstanding.

Persons not qualified practising as Attornies, in the names of qualified Persons, punishable by attachment, &c.

52.
Attorney, &c. admitted in any Court in the United Kingdom, shall before practising, deliver at the Stamp Office a note, in writing, containing his name, residence and period of admission; and on payment of Duty, shall receive a stamped Certificate.

And be it Enacted, That every Person admitted, sworn, inrolled or registered, or entitled to act as an attorney or agent, or as a solicitor, proctor or procurator, or as a sworn clerk, side clerk, clerk in court or other clerk or officer in any court whatever in the United Kingdom, or as a writer to the signet, or notary public in any part of the United Kingdom, shall, before he shall act in any such capacity or character as aforesaid, in any court, or in any matter of bankruptcy, or before any Justice or Justices of the Peace either in or out of sessions, or as a Notary Public, deliver or cause to be delivered to some authorized officer of Stamp Duties, if such Person shall reside in *England*, at the Head Office for Stamps in *Westminster*, and if such Person shall reside in *Ireland*, at the Head Office for Stamps in *Dublin*, and if such Person shall reside within the city or shire of *Edinburgh*, at the Head Office for Stamps in *Edinburgh*, and if such Person shall reside elsewhere in *Scotland* than as aforesaid, then to or at the office of the distributor of Stamps for the district, shire, stewartry or place wherein such Person requiring such certificate shall reside, a paper or note, in writing, containing the christian name and surname of such Person, and the usual place where the business of such Person is intended to be carried on, and which shall be deemed and taken to be the place of his residence, and stating the date or time when such Person was so admitted, sworn, inrolled or registered as aforesaid; and upon payment of the Stamp Duty by law chargeable at the time, every such Person shall be entitled to a certificate, duly stamped to denote the payment of the Stamp Duty on such certificate, describing him in such certificate according to the description contained in the said note, which certificate the proper authorized officer aforesaid shall cause to be immediately issued under his hand and name, in such manner and form as the Commissioners of Stamps and Taxes shall direct; and every Person who at any time before the commencement of this Act shall have obtained a certificate of the like nature, as the certificate required by this Act, or who at any time after the commencement of this Act shall obtain any such certificate under any Act relating to Stamp Duties, or who shall be admitted, sworn, inrolled or registered, or entitled to act as an attorney or agent, or as a solicitor, notary, writer to the signet, proctor, procurator, or as a sworn clerk, side clerk, clerk in court, or other clerk or officer in any court whatever in the United Kingdom, shall yearly and every year, between the Fifteenth day of November and the Sixteenth day of December in each and every year, take out a certificate in like manner and under the like regulations as are required as to such first certificate hereinbefore mentioned; and every certificate which shall be issued between the Fifteenth day of November and the Sixteenth day of December in any year, shall bear date on the Sixteenth day of November in such year; and every such certificate which shall be issued at any other time, shall bear date on the day on which the same shall be issued; and every such certificate, at whatever time of the year the same shall be issued, shall have effect and be in force from the day of the date thereof until and upon the Fifteenth day of November next ensuing such date and no longer; and every Certificate of a like nature as the Certificate hereinbefore required, which shall or may have been granted under any Act or Acts in force in any part of the United Kingdom, at any time before the commencement of this Act, shall respectively continue and be in force until, and shall cease and determine upon the Fifteenth day of November in the year One

Certificates shall be renewed annually, and continue in force till the 15th November after date.

Certificates granted before this Act shall be in force until 15th November.

One thousand eight hundred and thirty notwithstanding any such Certificate may, at the time of issuing the same, have been granted to continue in force until any day before or after the said last-mentioned day; and every such Certificate so granted at any time before the commencement of this Act, shall have, and shall continue to have the same force and effect for all purposes, as if the same had been granted to be and continue in force until and upon the said Fifteenth day of November One thousand eight hundred and thirty and no longer.

53. Certificate shall be produced and entered in the Courts of which the party is an Attorney, &c. with an officer, who shall make Alphabetical Lists of the parties, &c.

And be it Enacted, That before any Person described in any such Certificate shall be permitted, or shall be lawfully qualified to act or practise in the capacity described in such Certificate, such Certificate shall be produced and entered in the manner hereinafter directed; (that is to say) every such Certificate taken out or renewed by any Person residing in *England* or *Ireland*, shall be produced to the proper officer appointed or to be appointed for that purpose, by the Judge or Judges of one or other of the courts in which such Person shall have been admitted, inrolled, sworn or registered; and every such Certificate taken out or renewed by any Person residing within the City or Shire of *Edinburgh*, shall be produced to some officer appointed or to be appointed for the purpose by the Judges of the Court of Session; and every such Certificate taken out or renewed by any Person residing in any sheriffdom or stewartry in Scotland, shall be produced to the Clerk or Person duly authorized to act as clerk of the sheriffdom or stewartry within which the obtainer of such Certificate shall happen to reside, whatever may be the capacity in which the obtainer may practise as described in such Certificate; and every such Officer and Person so appointed or to be appointed as aforesaid, and every such Clerk of every sheriffdom or stewartry, shall from time to time, upon the production of such Certificate duly stamped, and upon payment of the fee of One Shilling, enter in some roll or book to be provided and kept for that purpose, in alphabetical order, the name of the Person described in such Certificate, his place of residence as therein stated, the time when he shall have been first admitted, sworn, inrolled or registered, and the date of such Certificate; to all which said rolls or books, all Persons may at seasonable times have free access without fee or reward; and every such Officer or Person appointed or to be appointed for such purpose as aforesaid, and every Clerk of every such sheriffdom or stewartry, or Person duly authorized to act as such, upon receiving any such Certificate as aforesaid, shall mark thereupon the date of its being exhibited, and shall re-deliver the same to the party at any time after the expiration of Ten Days, whenever the same shall be applied for, with a signed note or memorandum denoting it to have been duly entered in the said appropriate roll or book; and if any Officer or Person so appointed or to be appointed for such purpose as aforesaid, or any Clerk or Person duly authorized to act as Clerk of any sheriffdom or stewartry to whom any such certificate shall be produced or tendered for the purpose of being entered as aforesaid, shall refuse or neglect, or fail to enter the same, or shall neglect or fail to mark thereon the date of its being exhibited, or the entry thereof, or shall wilfully and knowingly mark thereon any false or incorrect date, or shall refuse to re-deliver the same to the party when the same shall be applied for, every such Officer, Clerk or other Person so offending shall forfeit Ten Pounds: Provided always, That only one book or roll shall be kept and used at one time for the purpose of entering such Certificates as aforesaid in one shire or stewartry in Scotland.

54. Attornies, &c. resident in London or Edinburgh for Forty days in any year, shall be liable to the higher Certificate Duty.

And be it Enacted, That if any Person liable to any of the Duties imposed on such annual Certificates as aforesaid, shall reside or be at or in any place within the distance of ten miles from the General Post Office in the city of *London*, or within the city or shire of *Edinburgh*, for the space of Forty Days or more in any one year, every such Person shall be liable to the higher duties by this Act imposed upon such Certificates, for or in respect of the year in the course of which he shall be so resident for the space of Forty Days or more, notwithstanding any such Person shall reside elsewhere at other times in any such year.

55. Attornies, &c. suing or doing any act without obtaining the required Certificate, shall forfeit 50 *l.* and be incapable of recovering Fees, &c.

And be it Enacted, That if any Person shall directly or indirectly by himself, or any Person acting for him, and either in his own name or in the name of any other Person or Persons, sue out any writ or process, or commence, carry on or defend any action, suit, prosecution or proceeding, or do any act as a notary public, or do any act whatsoever as an attorney or a solicitor, or as a Person required by law to take out such annual Certificate as aforesaid, without having first obtained such Certificate duly stamped and remaining in force, or without having produced such Certificate to the proper officer, or without having caused the same to be entered in the proper book, in such manner as is hereinbefore directed, and whether he shall be an attorney or solicitor, or other person who ought by law to take out such annual Certificate or not; or if any Person required by law to take out such annual Certificate as aforesaid, shall deliver, or cause to be delivered to any officer of Stamp Duties, or other Person authorized to grant such Certificate, any paper or note in writing, containing any false statement of his place of residence, or of the time of his having been first admitted, sworn, inrolled or registered, then and in any such case, upon proof of the said facts, or any of them, in a summary way to the satisfaction of the court in which such proceeding shall be had, or to which such proceeding shall relate, an order shall be made to prevent such Person from practising or acting in any manner in such court, or to strike his name off the roll of such court; and every such solicitor, attorney or person so offending, shall also forfeit Fifty Pounds, and shall be incapable to maintain or prosecute any action or suit in any court whatever for the recovery of any fee, reward or disbursement, on account of prosecuting, carrying on or defending any such action, suit, prosecution or proceeding, or relating to any business, matter or thing performed, executed, directed or conducted by him in any character requiring such certificate as aforesaid; and in any action or prosecution, or on any trial or hearing whatsoever, for or relating to any penalty or other matter under any Act relating to Stamp Duties, the person in whose name, as an attorney, solicitor or other person required by law to take out such annual Certificate as aforesaid, either singly or together with that of any other Person, any writ or process shall be sued out, or any action, prosecution or proceeding shall be commenced, prosecuted, carried on or defended, or any act whatsoever shall be done in any court in the United Kingdom, shall be deemed and taken to have actually so sued out such writ or process, or to have so commenced, prosecuted, carried on or defended such action, suit or proceeding, or done such other act, unless the contrary be proved, or unless previous to such trial or hearing, such writ, process or proceeding, or other act, shall have been set aside by the court, on examination into the facts on oath (and which such court is in such case hereby required to do), and not by consent, as having been sued out, commenced, prosecuted, carried on or defended, or taken without the direction or privity of the attorney or other person whose name shall have been used on such occasion.

In Actions for Penalties against Attornies, &c. they shall be deemed to have acted as such, unless proceedings be set aside by the Court.

56.
Solicitors, &c. neglecting to obtain Certificates for one whole year, disabled to practise, but may be re-admitted on payment of Duty and Penalty.

And be it Enacted, That if any Person entered, admitted, sworn, inrolled or registered in any court as an attorney or solicitor, or in any other capacity in respect of which such annual Certificate as aforesaid is required, shall neglect to obtain such annual Certificate for the space of one whole year, such Person shall from thenceforth be incapable of practising in his own name or in the name of any other Person in any such court by virtue of such entry, admission, inrolment or register; and the entry, admission, inrolment or register of such Person in any such court, shall from thenceforth be and become null and void: Provided always, That nothing herein contained shall be construed to prevent any court from re-admitting any such Person, on payment to the Commissioners of Stamps and Taxes of the Duty accrued after the expiration of the last Certificate (if any) obtained by such Person, and of such further sum of money, by way of penalty, as such court shall think fit to order and direct.

57. Saving for Revenue Solicitors, under 9 G. 4. c. 25.

Provided always, and be it Enacted, That nothing contained in this Act shall extend to alter or affect any provision contained in an Act made in the ninth year of the reign of his late Majesty King George the Fourth, intituled, " An Act to authorize the Appointment of Persons to act as Solicitors on behalf of His Majesty in any Court or Jurisdiction in Revenue Matters;" nor to subject such Solicitors on behalf of His Majesty to the payment of any Stamp Duty, nor to the performance of any matters or things required by any Act with respect to any Attornies or Solicitors, or other Persons as aforesaid, acting in any of the Courts of the United Kingdom.

58. Person having regularly served any Attorney, &c. shall not be disqualified from being admitted by reason of any omission of his Master to take out his annual Certificate, &c.

Provided also, and be it Enacted, That no Person who shall have regularly served any attorney, solicitor, proctor, writer to the signet, agent, procurator or notary public, for the term of years required by law, shall be prevented or disqualified from being admitted an attorney, solicitor, proctor, writer to the signet, agent, procurator or notary public, by reason of the Person whom he may have served having neglected during such term of years, or any part thereof, to take out any annual Certificate required by this Act, or to register or enter the same, in case such Person having so served shall be in other respects entitled by law to be so admitted.

59. Certain Persons only may draw Conveyances, &c. on penalty of 50*l*.

And be it Enacted, That every Person who in any part of the United Kingdom shall, for or in expectation of any fee, gain or reward, directly or indirectly draw or prepare any conveyance of, or any deed relating to any real or personal or heritable or moveable estate or the draft of any such conveyance or deed as aforesaid, or any proceedings in law or equity, other than and except Serjeants at Law and Barristers in *England* and *Ireland* respectively, and Members of the Faculty of Advocates in *Edinburgh*, and other than and except Attornies, Solicitors, Notaries, Proctors, Writers to the Signet, Agents or Procurators, in any part of the United Kingdom, having obtained regular Certificates, and other than and except Special Pleaders, Draftsmen in Equity and Conveyancers, being members of one of the Four Inns of Court in *England*, and having taken out the Certificates mentioned in the Schedule (A.) to this Act annexed, and other than and except Conveyancers and others in *Scotland* and Ireland, respectively, having taken out the Certificates respectively mentioned in the said Schedule (A.), and other than and except Persons solely employed to ingross any deed, instrument or other proceedings, not drawn or prepared by themselves and for their own account respectively, and other than and except public officers drawing or preparing official instruments applicable to their respective offices, and in the course of their duty shall for every such offence forfeit Fifty Pounds: Provided always, That nothing herein contained shall extend to prevent any Person drawing or preparing

Exceptions.

any will or other testamentary paper, or any agreement not under seal, or any letter of attorney; and in any action, information or other proceeding for the recovery of the said penalty of Fifty Pounds it shall be sufficient to allege or aver that the defendant did draw or prepare any such conveyance or deed or draft of conveyance or deed as aforesaid without being duly authorized by law so to do, and it shall not be necessary further or otherwise to state or describe any such offence nor to prove that such defendant was a person not so duly authorized, but the proof that such defendant was so duly authorized shall lie upon him.

60.
Certificates of Conveyances, &c. shall expire on the 31st October yearly.

And be it Enacted, That every Certificate which at any time after the Thirty-first day of October and before the First day of December in any year shall be granted by the Commissioners of Stamps and Taxes, or their proper officer, to any Person in the character of a conveyancer, special pleader or equity draftsman, shall bear date on the First day of November in such year respectively; and that every such Certificate which shall be granted at any other time in any year, shall be dated on the day on which such Certificate shall be actually granted; and every such Certificate, whatever may be the date thereof, shall have effect and be in force from the day of the date thereof until and upon the Thirty-first day of October next ensuing such date, and shall then cease and determine.

61.
Duties on Bills, Notes and Receipts payable by the Persons giving the same, except for Sums paid to His Majesty.

And be it Enacted, That all Stamp Duties chargeable by law upon bills of exchange, promissory notes or receipts shall, unless it be otherwise expressly provided, be payable by the Person making, signing or giving such bills, notes or receipts; and that all such Duties, in default of payment thereof, shall be charged upon and levied against the Person by whom the same are hereby respectively made payable, or his executors or administrators, and shall be recoverable as debts due to His Majesty: Provided always, That every Person requiring a receipt in full of all demands, shall pay to the Person giving the same, the difference, if any, between the Duty payable on a receipt for the sum actually paid, and on a receipt in full of all demands: Provided also, That where any receipt shall be given for any sum payable to His Majesty, or to any Person for his use, the Stamp Duty payable by law thereon, shall be paid by the Person by whom or on whose behalf such receipt shall be required.

62.
Penalty on accepting, &c. Bills or Notes not duly stamped.

And be it Enacted, That every Person who shall make, write, sign or issue, or shall cause to be made, written, signed or issued, or shall accept or pay, or shall cause or permit to be accepted or paid, any bill of exchange, or any promissory note liable by law to any Stamp Duty, without the same being duly stamped, shall forfeit

Fifty

Parties to Bills, Notes or Receipts, not duly stamped, liable for the Duty thereon.

Fifty Pounds; and every Person who shall draw, make, write or sign, or shall cause to be drawn, made, written or signed any such bill or note not duly stamped, and every Person who shall give, write or sign, or shall cause to be given, written or signed any receipt not duly stamped, and the executors and administrators of any and every such Person respectively, shall be liable to pay the full and proper duty chargeable by law on any such bill, note or receipt, as a debt due to His Majesty.

63.
Penalty for post-dating Bills of Exchange, &c. 100*l.*

And be it Enacted, That if any person shall make and issue or cause to be made and issued any Bill of Exchange or Promissory Note for the payment of money on demand or at any time after date or at or after sight, which shall bear date subsequent to the day on which it shall be issued so that it shall not, in fact, become payable in two months if made payable on demand or after date, or in sixty days if made payable at or after sight next after the day on which it shall be issued, unless the same shall be stamped for denoting the duty by this Act imposed on a Bill of Exchange or Promissory Note for the payment of money at any time exceeding two months after date or sixty days after sight; or if any person shall make and issue or shall cause to be made and issued any Bill of Exchange for the payment of money to order at a certain period not exceeding seven days after date, which shall bear date subsequent to the day on which it shall be issued, so that it shall not in fact become payable within seven days next after the day on which it shall be issued, every person so offending in any of the said cases shall for every such Bill or Note forfeit One hundred Pounds.

64.
Penalty for drawing, &c. in the United Kingdom unstamped Bills or Notes purporting to be drawn Abroad.

And be it Enacted, That if any Person shall draw, make, write or sign, or shall cause to be drawn, made, written or signed, at any place within the United Kingdom, any bill of exchange or promissory note, which shall purport to be or to have been drawn, made, written or signed at any place out of the said United Kingdom, with intent to defraud His Majesty of the Stamp Duty chargeable on such bill of exchange or promissory note, or with intent to defraud any Person whatsoever; or if any Person shall knowingly and wilfully with any such intent as aforesaid, indorse, utter, negotiate or offer in payment any such bill of exchange or promissory note as aforesaid, every Person so offending shall for the first offence forfeit Five hundred Pounds; and for the second and every other offence shall be adjudged guilty of Felony, and be liable to be punished by Transportation for Seven Years, to parts beyond the Seas: Provided always, That upon application to the Lords Commissioners of His Majesty's Treasury, by or on behalf of the holder of any such bill of exchange or promissory note as aforesaid,

Treasury may direct that such Bills or Notes shall be stamped on the application of a bonâ fide holder.

aforesaid, and upon proof on oath or otherwise to the satisfaction of the said Lords Commissioners, that such holder became bonâ fide possessed of such bill or note before the same became due or payable, and that at the time when he became so possessed thereof, he did not know, and had no reason to suspect that such bill or note had been drawn or made at any other place than that at which it shall purport on the face thereof to have been drawn or made, it shall be lawful for the said Lords Commissioners to direct the Commissioners of Stamps and Taxes to stamp such bill or note with the proper stamp for denoting the Duty on a bill or note of the like tenor, drawn or made in *Great Britain*, upon payment of such duty only, and without the payment of any penalty; and every such bill or note so stamped in pursuance of any such direction, shall be as valid and effectual as the same would have been if the paper whereon the same shall be written had been duly stamped previous to the drawing or making of any such bill or note thereon, any thing herein contained to the contrary notwithstanding.

65.
No Receipt, unless stamped as a Receipt in full, shall be available for any Sum not specified, nor as a general acquittance.

And be it Enacted, That no receipt other than such as shall be duly stamped for denoting the Duty chargeable by law on a receipt in full of all demands, shall be pleaded or given in evidence in any Court, or be admitted in any Court to be valid or available in law or equity as a discharge for or as any proof of the payment or settlement of any sum of money not actually expressed and specified therein; nor as a general acquittance or acknowledgment of any sum of money, debt, claim, account or demand being paid, settled, received, accounted for, balanced, discharged, released or satisfied, or of any sum of money therein mentioned being accepted in full or in discharge or satisfaction of any debt, claim, account or demand, or of the payment or settlement of any other or greater sum of money than the sum actually expressed in such receipt; any thing in such receipt expressed notwithstanding.

66.
Penalties for writing or signing Charter Parties, Bills of Lading, Certificates of Title to Shares in Companies or Receipts not duly stamped.

And be it Enacted, That every Person who shall give, write, sign or issue or shall cause to be given, written, signed or issued any charter-party, or any bill of lading or any certificate of the right or title of any Person to any share or shares in any joint stock or other company, such charter-party, bill of lading or certificate, not being respectively duly stamped, shall forfeit Ten Pounds; and every Person who shall give, write, sign or issue, or shall cause to be given, written, signed or issued, any receipt liable by law to any Stamp Duty, without the same being duly stamped, shall forfeit Ten Pounds in case the sum expressed in such receipt shall not amount to One hundred Pounds, and shall forfeit Twenty Pounds in case such sum shall amount to One hundred Pounds or upwards, or in case such receipt shall be in full of all demands, or be liable to the Duty on a receipt in full of all demands.

67.
Penalty for giving a Receipt for less than the sum actually paid, or dividing such sum, &c.

And be it Enacted, That the full and whole sum for which any receipt shall be given, or which shall be thereby satisfied or discharged, shall be inserted therein, unless such receipt shall have a Stamp for denoting the proper Duty payable on a receipt in full of all demands; and every Person who shall give, write, sign or issue, or shall cause or procure to be given, written, signed or issued, any receipt in which a less sum shall be expressed than the sum actually paid, satisfied or discharged, with intent to evade the payment of the Stamp Duty, or any part of the Stamp Duty payable by law, or shall with the like intent separate or divide, or cause or procure to be separated or divided, the sum actually paid, satisfied or discharged, into divers sums or receipts, or shall with the like intent write off any part of any debt, claim or demand, or shall by any other means whatsoever, evade or attempt to evade the payment of any Stamp Duty payable by law on any receipt, or shall be guilty of or concerned in any fraudulent contrivance or device whatsoever, with intent or design to defraud His Majesty of any such Duty as aforesaid, shall for every such offence forfeit Fifty Pounds.

68.
Penalty on Agents or Clerks committing Offences relating to Receipts,

And be it Enacted, That every agent, clerk, servant, or other Person in the employment of another, who shall in such employment, and for the use, benefit or profit of his employer, whether in the name of such employer, or in his own or any other name, commit any offence against the provisions of this Act, in relation to the Stamp Duty on receipts, shall for every such offence forfeit Ten Pounds; and the act of such agent, clerk, servant or other such Person as aforesaid, shall (as to all other pecuniary penalties) be deemed the act of the Person in whose employment he shall be, so far as to subject such employer to any other penalty to which he would have been liable if he had personally committed any such offence, so that such employer, as well as such agent, clerk or other such Person as aforesaid, shall be liable to a penalty for every such offence: Provided always, That only one penalty shall in any case be recoverable for any one such offence.

69.
Sheriffs, Justices and Officers shall give Receipts for Money received under process, &c.

And be it Enacted, That every Sheriff, Under-Sheriff, Justice of Peace, Constable, Officer or other Person by whom any sum of money shall be levied or received under or by virtue of any writ, process, warrant, order or conviction, or by distress, shall forthwith, upon levying or receiving any such sum of money, write and sign a receipt for the same, duly stamped, and shall deliver such receipt, upon demand, to the party against whom, or against whose body, lands or goods such writ, process, warrant, order or conviction shall have been issued, made or adjudged, or upon whose goods such distress shall have been made, or to some Person on his behalf, and shall deduct from the sum so levied or received, the amount of the

Stamp Duty on such receipt; and every Person who shall neglect or refuse to write or sign such receipt for any sum of money so levied or received by him, or shall refuse to deliver such receipt when demanded by or on the behalf of the Person entitled thereto, shall for every such offence forfeit Ten Pounds.

70.
Penalty for refusing to give a Receipt for Money paid on a Stamp being tendered, 10*l*.

And be it Enacted, That it shall be lawful for any Person, or any agent of any Person, who shall have paid or in any manner satisfied any debt or any part of any debt, or any sum of money, to provide a piece of paper, duly stamped with the proper Stamp, for denoting the Duty payable by law upon a receipt for the amount of any such debt or part thereof, or sum of money so paid or satisfied, or some higher rate of Duty; and at the time of such payment or satisfaction, or at any time within Three calendar Months then next following, to demand of the Person entitled to such debt or sum of money, or of any agent or other Person to whom the same shall have been paid or satisfied, a receipt for such debt or part thereof, or sum of money so paid or satisfied, and also the amount of the Stamp Duty payable thereon; and every Person entitled to any such debt or part thereof, or sum of money, and every Person to whom any such debt or part thereof, or sum of money shall have been paid or satisfied, who shall upon demand refuse to give such receipt, or to pay the amount of the Stamp Duty payable by law in respect thereof, shall for every such offence forfeit Ten Pounds.

71.
Public Offices, Companies, and Courts of Law or Equity, may be authorized to take Receipts in unstamped Books.

Provided always, and be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, if they in their discretion shall think fit so to do, upon application made to them in writing, to grant to any public office or establishment, or to any corporation, company or court of law or equity, or to their respective officers, authority to take and accept any receipts chargeable by law with Stamp Duty, and given to such office, establishment, corporation, company or court, in any book belonging to such office, establishment, corporation, company or court respectively, without any Stamps being impressed on such receipts; and in such case, every unstamped receipt written or contained in any such book as aforesaid, shall be valid and available as if the same was duly stamped, and no Person shall be liable to any penalty or forfeiture for writing or signing the same; and such authority shall be granted by the said Commissioners, in writing, in such manner and form, and subject to such conditions and regulations as they shall think fit, and such authority may be recalled at the discretion of the said Commissioners; and every Person who shall have the custody of any such book, shall at such day or time in every quarter of the year, as the Commissioners of Stamps and Taxes shall by such authority in writing as aforesaid direct or appoint, produce and deliver to the

Officer shall produce such Books quarterly to the Commissioners of Stamps and Taxes.

the said Commissioners or any of their officers authorized in that behalf, for their inspection, every book of or belonging to such office, establishment, corporation, company or court, in which any such unstamped receipt hath been or shall be written or signed, at any time within the quarter of a year next preceding, together with the affidavit of such Person respecting such book, in the form next hereinafter directed, and shall thereupon pay or cause to be paid to the Receiver General of Stamps and Taxes, or to the proper authorized officer, the amount of the Duties payable by law on all such unstamped receipts written or signed within such preceding quarter; and every Person having the custody of any such book, who shall neglect to produce the same accordingly to the said Commissioners or their officers, together with such affidavit, or shall make default in payment of any of the Duties due or payable in respect of any of the receipts written or contained in any such book, shall forfeit Fifty Pounds, together with double the amount of the Duties so due or payable as aforesaid.

Penalty 50 *l.* and double Duty.

72.
Form of Affidavit to be made by public Officer.

And be it Enacted, That the Affidavit directed to be made as last aforesaid, shall be in the form or to the effect following; (that is to say)

> " I, *A. B.*, of [*insert place of Deponent's abode and his addition*], do swear [*or*, if a Quaker, affirm] That the Book [*or*, Books] containing unstamped receipts given to the [*name the office, corporation, company, court, et cetera,*] and kept by me in respect of my employment in the office of [*describe Deponent's office or employment*] to the [*describe the public office or other establishment, corporation company, court, et cetera, in which it is exercised*], and produced by me this day of in the year of our Lord One thousand eight hundred and at the Head Office for Stamps in *Westminster*, [*Edinburgh* or *Dublin*, as the case may be], pursuant to the statute in that behalf made, is [*or*, are] the only book, paper or other material [*or*, all the books, papers or other materials], in or on which any unstamped receipts liable to Stamp Duty, and given to me in respect of my said employment, or to the best of my knowledge and belief, to any other Person on behalf of the said office [*et cetera*] have been written or signed between the day of and the day of now last past.
>
> Sworn, &c.

73.
No charge to be made for Paper for Receipts. Penalty 10*l.*

And be it Enacted, That no charge shall be made by the Commissioners of Stamps and Taxes, or by any vendor of Stamps, for the

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the paper upon which any Receipt Stamp shall be impressed; and every Person who upon the sale of any Receipt Stamp, shall make any charge to the purchaser of such Stamp for the paper whereon the same shall be impressed, or shall, under any colour or pretence whatever, demand or receive a greater price or sum than the amount of the Duty denoted by such Stamp, shall for every such offence forfeit Ten Pounds: Provided always, That it shall be lawful for any Person to make a charge for any bound book containing Stamps for Receipts, or for any folio sheet of paper containing not more than one Receipt Stamp, or for any skin or piece of parchment whereon any such Receipt Stamp or Stamps may be impressed, without being liable to any penalty in respect thereof.

Provision for Books of Receipts, &c.

74. Bankers who issue re-issuable Promissory Notes shall take out a License yearly.

And be it Enacted, That every Banker or other Person, who shall issue or re-issue, in any part of the United Kingdom, any promissory notes for money payable to the bearer on demand, shall take out a license yearly for that purpose; which license shall be granted by two or more of the Commissioners of Stamps and Taxes, or by some authorized officer of Stamp Duties, on payment of the Duty charged thereon by law; and a separate and distinct license shall be taken out for or in respect of every town or place where any such promissory notes shall be issued or re-issued by, or by any agent for or on account of, any Banker or other Person; and every such license shall specify the proper christian name and surname and place of abode of the person or persons, or the proper name and description of any body politic or corporate, to whom the same shall be granted, and also the name of every town or place, and the name of the bank as well as the partnership, or other name, style or firm at and under which any Banker or other Person shall be thereby authorized to issue or re-issue any such promissory notes as aforesaid; and where any such license shall be granted to any copartnership of Persons not exceeding Six in number, the same shall specify and set forth the names and places of abode of all the Persons concerned in such copartnership, whether all their names shall appear on the promissory notes to be issued by them or not; and where such license shall be granted to any copartnership of Persons exceeding Six in number, the same shall specify and set forth the names and places of abode of such and so many of such Persons, not less than Six, as the said Commissioners or their Officer shall think proper to insert therein; and every such license as aforesaid, which shall be granted between the Tenth day of October and the Eleventh day of November in any year, shall be dated on the Eleventh day of October; and every such license which shall be granted at any other time, shall be dated on the day on which the same shall be granted; and every such license respectively shall (notwithstanding any alteration which may afterwards take place in

A separate License to be taken out for every Town.

Particulars to be specified in the License.

Regulations relating to the date, commencement and termination of such Licenses.

any copartnership of Persons to whom the same shall be granted) have effect and continue in force from the day of the date thereof, until the Tenth day of October following, both inclusive, and no longer; and every Banker or other Person shall, on applying for any such license produce and leave with the proper officer, a specimen of the promissory notes proposed to be issued by such Banker or other Person, to the intent that the license may be framed accordingly; and if any Banker or other Person shall issue or re-issue, or shall cause to be issued or re-issued, any promissory note for money payable to the bearer on demand, without being duly licensed so to do in the manner aforesaid, or at any other town or place, or under any other name, style or firm than shall be specified in any such license granted to him, and then unexpired, he shall for every such offence forfeit One hundred Pounds.

Bankers to deliver Specimens of their Promissory Notes.

Penalty for issuing Notes without a License, 100 *l.*

75.

Bankers licensed shall give Bond to pay a Composition in lieu of the Duties on their Notes payable to the Bearer on demand.

And be it Enacted, That before any such license as aforesaid under this Act shall be granted to any Banker or other Person to issue or re-issue promissory notes, payable to the bearer on demand, he shall give security by bond to His Majesty, with a condition that such Banker or other Person shall from time to time enter or cause to be entered in a book to be kept for that purpose, an account of all such unstamped promissory notes as he shall make, issue or re-issue, specifying the amount or value thereof respectively, and the several dates of the issuing thereof, and in like manner also a similar account of all such promissory notes as having been issued or re-issued as aforesaid, shall have been cancelled, and the dates of the cancelling thereof, and that he shall from time to time, when thereunto requested, produce and show such accounts to, and permit the same to be examined and inspected by the Commissioners of Stamps and Taxes, or any authorized officer of Stamp Duties; and also that he shall deliver to the said Commissioners, or to the proper authorized officer half-yearly, that is to say, within Fourteen Days after the First day of January and the First day of July in every year, a just and true account in writing, verified by affidavit as directed by this Act, of the amount or value of all unstamped promissory notes issued or re-issued, under the provisions of this or any former Act in circulation within the meaning of this Act on a given day; (that is to say) on Saturday in every week for the space of half a year prior to the half-yearly day immediately preceding the delivery of such account, together with the average amount or value of such notes in circulation according to such account, distinguishing in *Scotland* and *Ireland* the amount or value and average of all such promissory notes as aforesaid, made and issued respectively for the payment of any sum of money amounting to Five Pounds or upwards, from the amount or value and average of all such promissory notes as aforesaid, made and issued respectively for the payment of any sum of money under that amount; and also that he shall pay or cause to be paid to the Receiver General of Stamps and Taxes, or to the proper authorized officer, all and every such sum and sums of money as shall be or become due or payable under or by virtue of this Act, as a composition in lieu of Stamp Duties upon or in respect of such notes issued or re-issued, or in circulation respectively during such half year, according to the true intent and meaning of this Act; and in every such bond the Person or Persons intending to issue or re-issue any such unstamped promissory notes, or such and so many of the said several Persons as the said Commissioners, or the proper authorized officer shall require, shall be the obligor or obligors; and every such bond shall be taken in the sum of One hundred Pounds, or in such larger sum as the said Commissioners or such officer may judge to be the probable amount of the composition or duties which will be payable by such Banker or other Person under or by virtue of this Act, during the period of Two Years, and it shall be lawful for the said Commissioners or such officer, to fix the time or times of payment of the said composition or duties, and to specify the same in the condition to every such bond; and every such bond may be required to be renewed from time to time, at the discretion of the said Commissioners, and also whenever and so often as the same shall be forfeited, or as the parties to the same, or any of them, shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and if any alteration shall be made in any copartnership of Persons not exceeding Six in number, who shall have given any such security by bond, whether such alteration shall be caused by the death or retirement of One or more of the partners of the firm, or by the accession of any additional or new partner, a fresh bond shall be given by the remaining partner or partners, or the Persons composing the new copartnership, as the case may be, which bond shall be taken as a security for the Duties which may be due and owing, or may become due and owing in respect of the promissory notes which shall have been issued by the Persons composing the old copartnership, and which shall be in circulation at the time of such alteration, as well as for all Duties which shall or may be or become due or owing in respect of the promissory notes issued or to be issued by the Persons composing the new copartnership; provided that no fresh bond shall be rendered necessary by any such alteration as aforesaid, in the corporation of any banking company, or in any copartnership exceeding Six persons in number; but that the bonds to be given by such corporations or copartnerships, shall be taken as securities for all the Duties they may incur, so long as they shall exist, or so long as the Persons composing the same, or any of them, shall carry on business in copartnership together, or with any other Person, notwithstanding any alteration in such corporation or copartnership: Provided always, That it shall be lawful for the Commissioners

Regulations relating to such Bonds.

Fresh Bonds to be given on alterations of Banking Firms not exceeding Six Persons.

missioners of Stamps and Taxes to require a new bond in any case where they shall deem it necessary, for better securing the payment of the said Duties: and provided also, That if any such Banker or other Person who shall have given such bond shall cease to issue such notes, and shall pay or cause to be paid to the Receiver General, or authorized officer as aforesaid, the amount of three half years' composition on the average amount or value of such notes in circulation during the half year in which such Banker or other Person shall cease to issue the same as aforesaid, according to the account rendered on the termination of such half year, such bond shall be deemed to be fully satisfied and discharged to all intents and purposes; and if any Banker who shall have given security by bond to His Majesty in the manner hereinbefore directed, shall refuse or neglect to renew such bond when forfeited, and whenever and so often as the same is or shall, by or in pursuance of this Act be required to be renewed, such Banker so offending, shall for every such offence forfeit One hundred Pounds; and it shall be lawful for the Commissioners of Stamps and Taxes, and their officers respectively, to refuse to grant to such Banker any further license for the issuing or re-issuing of unstamped promissory notes, until such bond shall be renewed.

Penalty on Bankers neglecting to renew their Bonds when required under this Act.

76.
For what period unstamped Notes are to be deemed in circulation for the payment of Duty.

And be it Enacted, That every such unstamped promissory note, as aforesaid issued or re-issued under the provisions of this or any former Act, shall, for the purpose of payment of Duty under the provisions of this Act, be deemed to be in circulation from the day of the issuing to the day of the cancelling thereof, both days inclusive, excepting only the period during which such note shall be in the hands of the Banker who first issued the same, or by whom the same shall be expressed to be payable: and every account to be delivered to the Commissioners of Stamps and Taxes, or to any of their officers, pursuant to the condition of any bond hereinbefore directed to be given for securing the payment of the duties in respect of the unstamped promissory notes issued or re-issued by any Banker in any part of the United Kingdom, shall be verified by the affidavit of every such Banker, or by two of the partners, directors or members of any copartnership or banking company, and of the cashier or accountant of such banker, copartnership or banking company, or of such and so many of the said several Persons as the said Commissioners shall require, to be made upon oath to the best of the knowledge and belief of the Person or Persons making the same, before any Justice of the Peace.

Regulations relating to the Affidavits verifying the Accounts of Bankers.

77.
Bank of England to render annual Accounts of their Promissory Notes and Bank

And be it Enacted, That the Governor and Company of the Bank of *England* shall deliver to the Commissioners of Stamps and Taxes, within Fourteen Days next after the First day of January in the year One thousand eight hundred and Thirty-seven and in every succeeding year, Post Bills, and to pay the Composition thereon half-yearly.

year, a just and true account, verified by the oath of their Chief Accountant, of the amount or value of all promissory notes and bank post bills issued in *London* by the said Governor and Company, and also of all their promissory notes for the payment of money to the bearer on demand, wheresoever issued, in circulation respectively, on some given day, (that is to say), on Saturday in every week, for the space of Three Years preceding the First day of January in the year in which such account shall be delivered, together with the average amount or value thereof, according to such account; and the said Governor and Company shall pay into the hands of the Receiver General of Stamps and Taxes the amount of the composition chargeable under this Act in lieu of Stamp Duties upon or in respect of such notes and bills issued by them within one year by two equal half-yearly payments on the First day of April and the First day of October in every year, the first payment whereof shall be made on the First day of April next after the passing of this Act.

78.
Bank of Ireland to render Accounts of their Promissory Notes and Bank Post Bills in circulation, and to pay the Composition thereon half-yearly.

And be it Enacted, That the Governor and Company of the Bank of *Ireland* shall deliver to the Commissioners of Stamps and Taxes, within Fourteen Days next after the First day of July in the year One thousand eight hundred and thirty-seven, and afterwards half-yearly within Fourteen Days next after the First day of January and the First day of July in every succeeding year, a just and true account, verified by the oath of their Chief Accountant, of the amount or value of all promissory notes and bank post bills issued in *Dublin* by the said Governor and Company, and of all their promissory notes for the payment of money to the bearer on demand wheresoever issued, in circulation respectively on some given day; (that is to say) on Saturday in every week for the space of half a year, prior to the half-yearly day immediately preceding the delivery of such account, together with the average amount or value thereof according to such account, distinguishing the amount or value and average of all such promissory notes as aforesaid made and issued respectively for the payment of any sum of money amounting to Five Pounds or upwards, from the amount or value and average of all such promissory notes as aforesaid made and issued respectively for the payment of any sum of money under that amount; and the said Governor and Company of the Bank of *Ireland* shall pay to the proper officer of Stamp Duties, authorized to receive the same, at the Head Office for Stamps in *Dublin*, the amount of the composition chargeable under this Act in lieu of Stamp Duties upon or in respect of all such notes and bills by half-yearly payments on the First day of April and the First day of October in every year, the first payment whereof shall be made on the First day of October in the year One thousand eight hundred and Thirty-seven.

79.
This Act not to require the Bank of England or of Ireland to take out License; nor to repeal or alter the Provisions of the Acts 6 G. 4. c. 42. and 7 G. 4. c. 46, except so much of the latter Act as relates to the issuing of unstamped Notes;

Provided always, and be it Enacted, That nothing in this Act contained shall extend to require the Governor and Company of the Bank of *England*, or the Governor and Company of the Bank of *Ireland*, to take out any license for the issuing or re-issuing of any such promissory notes as aforesaid; nor shall any thing in this Act contained extend to repeal or alter any of the provisions of an Act passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act for the better Regulation of Copartnerships of certain Bankers in *Ireland*;" or of an Act passed in the seventh year of his said late Majesty's reign, intituled, "An Act for the better regulating Copartnerships of certain Bankers in *England*, and for amending so much of an Act of the thirty-ninth and fortieth years of the reign of King George the Third, intituled, 'An Act for establishing an Agreement with the Governor and Company of the Bank of *England*, for advancing the sum of Three millions towards the Supply for the service of the year One thousand eight hundred, as relates to the same;" except as to so much of the said Act of the seventh year of his said late Majesty's reign, as relates to the issuing of unstamped promissory notes by any corporation or copartnership of bankers; nor shall any thing in this Act contained extend in any manner to prejudice or affect any of the rights, powers or privileges of the said Governor and Company of the Bank of *England*, or of the said Governor and Company of the Bank of *Ireland*, respectively.

nor to affect the Privileges of the Bank of England or of Ireland respectively.

80.
Bankers' stamped Promissory Notes in Ireland to continue re-issuable for Three Years from the date thereof.

And be it Enacted, That it shall be lawful for any Banker or other Person licensed as aforesaid in *Ireland*, who, before the commencement of this Act, shall have made and issued any promissory notes for payment to the bearer on demand, of any sum of money not amounting to One hundred Pounds, duly stamped at the time of the issuing thereof, to re-issue such Notes from time to time, as often as he shall think fit, for the space of three years from the date thereof respectively, but not afterwards; and it shall also be lawful for any Banker or other Person licensed as aforesaid in *England* and *Scotland* respectively who at any time since the Twenty-eighth day of September One thousand eight hundred and Fifteen, and before the commencement of this Act, shall have made and issued in *England* any promissory notes for the payment to the bearer on demand, of any sum of money amounting to Five Pounds and not amounting to One hundred Pounds and duly stamped, or in *Scotland* any Promissory Notes for the payment to the bearer on demand of any sum of money amounting to One Pound, and not amounting to One hundred Pounds duly stamped, or whereon the Stamp Duty shall have been duly accounted for and paid, to re-issue in *England* and *Scotland* respectively, such notes from time to time after the payment thereof as often as he shall think fit; and all promissory notes

What Bankers' Notes in England and Scotland shall be re-issuable after the payment thereof.

Promissory Notes, lawfully re-issued, valid.

notes by this Act allowed to be re-issued, shall, on the re-issuing thereof after payment, be as valid and available in the law as they were upon the first issuing thereof, and the holder thereof may maintain an action thereon in such manner as he might have done before any such payment; and no Banker or other Person shall re-issue in any part of the United Kingdom any stamped promissory note for payment of money to the bearer on demand, except as hereinbefore allowed, or re-issue any other stamped promissory note or any bill of exchange, on any pretence whatsoever: Provided always, That any promissory note for the payment to the bearer on demand, of any sum not exceeding One hundred Pounds which shall have been made and issued, duly stamped by any Bankers or other Persons in copartnership, and which may be lawfully re-issued, may be re-issued by and as the note of some only of the Persons who originally made and issued the same, or by and as the note of any one or more of the Persons who originally made and issued the same, and of any other Person in copartnership with him or them jointly; and such note, if made payable at any other than the place where drawn, may be re-issued with any alteration therein of the house or place at which the same shall have been first made payable, without payment of any further Stamp Duty.

What Notes and Bills are not allowed to be re-issued.

Bankers' Promissory Notes may be re-issued, notwithstanding certain alterations therein.

81.

And be it Enacted, That every Person who shall re-issue, or shall cause or permit to be re-issued, any promissory note by this Act allowed to be re-issued for a limited period, at any time after the expiration of the term allowed for that purpose; and every Person who at any time after the payment of any bill of exchange or promissory note not hereby allowed to be re-issued, shall re-issue the same, or shall cause or permit the same to be re-issued, or who shall issue or shall cause or permit to be issued, any such bill of exchange or promissory note as last aforesaid, after the time when the same is or shall be payable according to the tenor and effect thereof, or if the same shall not be payable on a fixed day, then after Six calendar Months from the date thereof; and every Person paying or causing to be paid any such bill of exchange or promissory note as aforesaid, who shall refuse or neglect to cancel the same, shall for every such offence forfeit Fifty Pounds; and every Person who shall issue or re-issue any such bill of exchange or promissory note, or shall cause or permit the same to be issued or re-issued contrary to the intent of this Act, shall also be accountable to His Majesty for a further Duty in respect of every such bill of exchange or promissory note of the same amount as would have been chargeable thereon, in case the same had been then issued for the first time, and so from time to time whenever and so often as the same shall be so issued or re-issued; which further Duty may be sued for and recovered accordingly as a debt to His Majesty; and every Person who shall receive or take any bill of

Penalty for re-issuing Notes or Bills not re-issuable after payment thereof, 50*l.*

Persons re-issuing such Notes or Bill liable to further Duties thereon.

Penalty for knowingly receiving such Notes, 20*l.*

exchange or promissory note in payment or as a security for the sum therein expressed, knowing the same to have been issued or re-issued contrary to the intent of this Act, shall for every such offence forfeit Twenty Pounds.

82.
Penalty 20l. for negotiating, &c. Promissory Notes made out of the United Kingdom, unless stamped.

And be it Enacted, That promissory notes for the payment of money to the bearer on demand made out of the United Kingdom, shall not be negotiated, or circulated or paid in any part of the United Kingdom, whether the same shall be made payable in the United Kingdom, or any part thereof, or not, unless the same shall have paid such Duty, and shall be stamped in such manner as the law requires for promissory notes of the like tenor and value made in the United Kingdom; and every Person who shall circulate or negotiate, or shall offer, receive or take in payment any promissory note for payment of money to the bearer on demand, made or purporting to be made by or on behalf of any Person out of United Kingdom, or shall demand or receive payment of the whole or any part of the money mentioned in any such promissory note, from or on account of the maker thereof, in the United Kingdom, the same not being duly stamped according to the value thereof, as if made in the United Kingdom, or shall pay or cause to be paid the sum of money expressed in such note, not being duly stamped as aforesaid, or any part thereof, either as maker thereof or in pursuance of any nomination or appointment for that purpose therein contained, shall for every such promissory note forfeit Twenty Pounds.

83.
Penalty for issuing unstamped Drafts on Bankers, post-dated, or not specifying the place where issued, 100l.

Penalty for negotiating them, 20l.

Penalty on Bankers paying them, 100

AND for more effectually preventing frauds and evasions of the Stamp Duties on bills of exchange, under colour of the exemption made by law in favour of drafts or orders upon Bankers for payment of money to the bearer on demand; BE it Enacted, That every Person who shall make and issue, or shall cause to be made and issued, any draft or order upon any Banker, for the payment of money to the bearer on demand, which shall be dated on any day subsequent to the day on which it shall be issued, or which shall not truly specify and express the place where it shall be issued, or which shall not in every respect fall within the said exemption, unless the same shall be duly stamped as a bill of exchange, shall for every such draft or order forfeit One hundred Pounds; and every Person who shall knowingly receive or take any such draft or order in payment of or as a security for the sum therein mentioned, shall for every such draft or order forfeit Twenty Pounds; and every Banker upon whom any such draft or order shall be drawn, who shall pay, or cause or permit to be paid, the sum of money therein expressed, or any part thereof, knowing the same to be post-dated, or knowing that the place where it was issued is not truly specified and set forth therein, or that the same does not in any other respect fall within the said exemption, such draft or order not being duly stamped as a bill of exchange, shall for every such draft or order forfeit One hundred Pounds; and moreover shall not be allowed the money so paid, or any part thereof, in account against the Person by or for whom such draft or order shall be drawn, or his executors or administrators, or his assignees or creditors in case of bankruptcy or insolvency, or any other Person claiming under him or them; and such draft or order shall be void and not available in evidence in any court of law or equity.

84.
No Person shall insure from loss by Fire without License.

And be it Enacted, That no Person in any part of the United Kingdom (except the Royal Exchange and London Assurance Corporations) shall publicly or privately insure, or open or keep any office for insuring property from loss by fire, without a license for that purpose from two or more of the Commissioners of Stamps and Taxes, or from some authorized Officer of Stamp Duties: Provided always, That the said Royal Exchange and London Assurance Corporations shall be subject to all other provisions and regulations of this Act relating to such insurances, except only as to taking out such license.

85.
Commissioners to grant Licenses for insuring Property from loss by Fire.

And be it Enacted, That it shall be lawful for Two or more of the Commissioners of Stamps and Taxes, or any authorized officer of Stamp Duties, and they are hereby respectively required annually to grant a license for insuring property from loss by fire to every Person applying for the same, who shall have given security by bond for payment of the Duties on such insurances in the manner by this Act directed; and every such License shall set forth the name and place of abode of every Person, or the name and description of any corporation or company to whom the same shall be granted, and shall also describe the principal house or other place where such business of fire insurance shall be intended to be principally carried on by the Person or Corporation or Company applying for the same; and every license for insuring from loss by fire, which shall be granted upon the First day of January in any year, or between that day and the First day of February in the same year, shall be dated on the First day of January in the year in which the same shall be granted; and every such license which shall be granted at any other time than as aforesaid, shall be dated on the day on which the same shall be granted, and every such license shall have effect and continue in force from the day of the date thereof until the Thirty-first day of December then next following, both days inclusive, and no longer; and where any such license shall be granted to two or more Persons in copartnership, and either or any of them shall die before the expiration of the year for which the same shall have been granted, such license shall continue in force until the expiration of such year in favour of the survivors or survivor of the Persons so licensed; and where the business of fire insurance shall be carried

Regulations relating to the commencement and termination of Licenses.

Where the business of Fire Insurance is carried on by Persons in partnership exceeding Four, License shall be granted to Two or more of them.

ried on by any company of persons exceeding four in number not being an incorporated company, such license as aforesaid shall be granted to such two or more of any such company or partners, for and on behalf of such company or partnership, as shall be named to the Commissioners of Stamps and Taxes, or to the proper authorized Officer, under authority from such company or partnership; and in every such case the license shall continue in force for the benefit of such company or partnership, until the expiration thereof by effluxion of time, notwithstanding the death of any Person to whom such license shall be so granted, or although any such Person may withdraw from such company or partnership before the expiration of the term for which such license shall have been granted; and if any Person shall insure or set up or keep any office for insuring property from loss by fire, without such license as aforesaid being obtained and in force, or in any house or place other than the house or place named or described in the license under which such Person shall act or be entitled to act, or such other house or place as shall be subordinate to the house or place to be named or described in such license, and as shall be kept by some Person employed as agent to the Person or Corporation or Company having such license as aforesaid, or in any other manner contrary to such license, or to the intent and meaning of this Act, every Person so offending shall forfeit for every day in which such offence shall be committed, Fifty Pounds, and also double the amount of the premiums of insurance which such Person shall receive on every such day.

86.

Persons licensed to insure, and the Royal Exchange and London Assurance Corporations shall give Bond to His Majesty to account for the Duties on their Insurances.

And be it Enacted, That every Person, Corporation or Company to whom any license for insuring from loss by fire shall be first granted under this Act, shall, at the time of receiving such license, and the said Royal Exchange and London Assurance Corporations shall, at such time as they shall respectively be required so to do by the Commissioners of Stamps and Taxes, give such security with sufficient sureties, to be approved of by the said Commissioners, or by some authorized Officer of Stamp Duties, by bond to His Majesty, in such sum as the said Commissioners or such Officer may think reasonable, having respect to the probable amount of the Duty on insurances payable for half a year by such Person, Corporation or Company, with a condition that such Person, Corporation or Company, shall from time to time well and faithfully make out, sign and deliver an account of all fire insurances which shall have been made, renewed or continued by or on the behalf of any such Person, Corporation or Company; and shall also from time to time well and truly pay or cause to be paid to the Receiver-General of Stamps and Taxes in *Great Britain*, or to the proper authorized Officer at the Head Office for Stamps in the cities of *Westminster*, *Edinburgh* or *Dublin* respectively, all such sums of money as shall be due and payable to His Majesty for Duties chargeable by law upon or in respect of such insurances; and shall also truly and faithfully observe and perform all the directions, matters and things required by law to be observed and performed by or on the behalf of such Person, Corporation or Company; and every such bond may be required to be renewed from time to time at the discretion of the said Commissioners, and also whenever and so often as the same shall be forfeited, or the parties to the same or any of them shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and any Person, Corporation or Company, who shall insure, or shall set up or keep any office for insuring property from loss by fire, and who shall neglect or refuse to give such security by bond as aforesaid, or to renew the same when and so often as the same is or shall be by or in pursuance of this Act required to be given or renewed, shall, for every such offence, forfeit Five hundred Pounds; and it shall be lawful for the said Commissioners and their officers respectively to refuse to grant to any such Person, Corporation or Company any license for insuring property from loss by fire until such bond shall be given or renewed.

87.
Insurers to receive the Duty on granting or renewing a Policy, or to be accountable for the same as if received.

And be it Enacted, That the insurer in every policy of fire insurance which shall be liable to the yearly per-centage Duty imposed by law on such insurances, shall, previously to or at the time of granting or continuing, or renewing any such insurance, demand and receive for the use of His Majesty, from the person insured by such policy, the yearly per-centage Duty by law payable thereon for the whole term or period for which such insurance shall be granted or continued, or renewed, and shall give a receipt for the whole Duty so paid, expressing the term for which the same shall be so paid; and in default of receiving such Duty, such insurer shall be accountable to His Majesty for the whole of such Duty as if the same had been actually received; and the Person who for the time being shall be entitled to the benefit of any policy of fire insurance shall, at the end of the whole term or period for which such policy shall have been granted or in force, or within Fifteen Days thereafter, pay or cause to be paid to the insurer in such policy, the Duty payable for the whole term or period for which such policy shall be further continued or renewed, at the rate by law payable thereon at the time of so continuing or renewing such policy, and such insurer shall on every such payment give a written receipt for the said Duty to the Person paying the same; and in case of any default of payment of any part of such Duty within the time aforesaid, and before any loss shall be sustained, such policy of insurance shall be void: Provided always, That no Person employed in receiving and accounting for the Duties imposed by law on fire insurances shall, on account of receiving or accounting for any of the said Duties, be

The Duty on renewed Policies to be paid to the Insurers within Fifteen Days after the end of the former term of Insurance, or the Policy to be void.

Receivers of Fire Insurance Duties not disqualified from being M. P. or voting at Elections.

be thereby disqualified to be elected a Member of Parliament, or to sit and vote in Parliament, or to vote at the election of any Member to serve in Parliament, any law or statute to the contrary notwithstanding.

88.
Insurers from loss by Fire shall render to the Stamp Office Quarterly Accounts of their Insurances, and at the same time pay the Duty thereon.

And be it Enacted, That every insurer from loss by fire, shall some time within Two calendar Months after the Twenty-fifth day of March, the Twenty-fourth day of June, the Twenty-ninth day of September, and the Twenty-fifth day of December in every year, deliver or cause to be delivered to the Commissioners of Stamps and Taxes, or to their proper authorized officer at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* (according as the principal house or place of business of such insurer may be in *England*, *Scotland* or *Ireland)* a true and faithful account in writing of all the policies and insurances, whether liable to or exempted from Duty, which shall have been granted or continued, or renewed by or on behalf of any such insurer, whether for one year or for more years than one, or for any period exceeding or falling short of a year, between the first and last days (both inclusive) of the quarter of a year for which such account shall be rendered with the numbers and dates of the policies, the names and places of abode of the persons whose property shall be insured, the sum or amount of the sums insured by every such policy, the time for which every such insurance shall be made or continued, or renewed, and the Duty where the same shall be payable by law for every such insurance, and where any such insurance shall be exempted from Duty, the grounds of such exemption shall be stated, and the accounts of insurances on agricultural produce, farming stock, farm buildings and implements and utensils of husbandry exempted from Duty, shall be kept separate and distinct from the accounts of all other insurances; and to and with every such quarterly account there shall be annexed and delivered an affidavit made by the secretary, chief clerk or accountant of such insurer, stating that he has examined and checked the same with the books of such insurer, and that to the best of his knowledge, information and belief, such account doth contain and is a true and faithful account of the several matters and things required by this Act, and also of any allowances or returns of Duty in respect of time unexpired on policies surrendered, which may be therein stated to have been made pursuant to this Act; and for any default in the delivery of such account, with such affidavit thereto annexed as aforesaid, the insurer shall forfeit Five hundred Pounds; and such insurer shall, at the time of delivering such quarterly account, pay or cause to be paid for the use of His Majesty, such sum as shall appear to be due on such account to the Receiver General of Stamps and Taxes, or to the proper authorized Officer at the Head Office where such account shall be delivered;

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delivered; and for every default made in payment of all or any part of the money due on any such account, the insurer shall forfeit and pay double the amount of the money due and payable at the time of such default: Provided always, That every Public Company, whether corporate or not, which shall intend to use any other quarter days than those mentioned in this Act, as the period of the commencement or termination of their insurances, shall be at liberty to make up their quarterly accounts to the quarter days so intended to be used by any such company, and to deliver such accounts to the Commissioners of Stamps and Taxes or their officers, within Two calendar Months after the expiration of the quarter for which they shall be made up; provided that such company shall give to the said Commissioners One calendar Month's previous notice in writing of such their intention, and shall specify in such notice the quarter days intended to be used by them.

Public Insurance Companies may make up their Accounts to their own Quarter Days on giving notice.

89.

Books and accounts containing entries relating to the granting or renewing of Insurances to be open for the inspection of Officers of Stamp Duties.

And be it Enacted, That all books and accounts kept by or on behalf of any insurer from loss by fire, in which there shall be made or contained any entry or memorandum of or relating to the granting, renewing or continuing of any insurance from loss by fire, or of or relating to the receipt of any Premium or Duty in respect thereof, or of or relating to the return of any such Premium or Duty, shall at all times be open for the inspection of any authorized officer of Stamp Duties, who shall be at liberty to make copies thereof or extracts therefrom; and if any insurer or other person who shall have the custody of any such book or account as aforesaid, shall refuse on demand made to him for that purpose, to produce the same to any such authorized officer, or to permit him to inspect the same, or to make any copy thereof or extract therefrom, every person so offending shall forfeit One hundred Pounds.

Penalty for refusing to permit such inspection, £. 100.

90.

Detached Buildings or Property contained therein to be valued and insured separately.

And be it Enacted, That in every case where any fire insurance shall be made or continued or renewed upon two or more detached buildings, or upon two or more buildings so separated from each other as to occasion a plurality of risks, or upon any moveable property contained in two or more such buildings, or lying or being in two or more places so separated from each other as to occasion a plurality of risks (except the farming implements and stock upon any one farm,) then and in any of the cases aforesaid, every such separate building shall be separately valued, and a distinct and separate sum shall be insured thereon; and in like manner at least one distinct and separate sum shall be insured upon the moveable property contained in every such separate building, or lying or being in every such separate place as aforesaid; and it shall not be lawful to insure one gross sum upon two or more such separate subjects or parcels of risk as aforesaid taken collectively; and every policy, whereby any

Penalty of 100*l.* for insuring separate subjects of risk collectively in one sum.

Not to prevent the insuring collectively of separate Buildings or Property therein, if an average Clause be contained in the Policy.

any fire insurance shall be made or continued, or renewed of or upon two or more such separate subjects or parcels of risk as aforesaid, collectively in one sum, contrary to the intent and meaning of this Act, shall be void, and shall be deemed a fraudulent contrivance to evade the Duty imposed by law on fire insurances; and the insurer shall for every such policy forfeit One hundred Pounds: Provided always, That nothing herein contained shall extend to prevent the insuring from loss by fire, collectively in one sum for the whole, any number of separate and distinct buildings, or the moveable property contained in any number of separate and distinct buildings, or lying or being in any number of separate and distinct places; provided that in the policy whereby such insurance shall be made, there shall be contained a clause, stipulating that in the event of any loss by fire happening to such property, or to any part of such property thereby insured, the insurer shall be liable to pay or make good such proportion only of the said loss, as the sum insured shall bear to the whole collective value of the said property at the time when such fire shall first break out or happen.

91.
Allowance of Duty to be made in case of taking out a new Policy before the expiration of an old one, or in case the Property of a Person insured shall cease before the expiration of the term of Insurance.

Commissioners shall return Duties on Fire Insurances paid through misapprehension in certain cases.

And be it Enacted, That in case of taking out a new policy of fire insurance, before the expiration of an old one, for the purpose of insuring a different sum, or in case the property of a Person insured from loss by fire for a term of years, shall cease before the expiration of the term for which such insurance was made, it shall be lawful for the Commissioners of Stamps and Taxes, upon proof of the fact to their satisfaction, in either of the cases aforesaid, to pay back or allow to the insurer, for the use of the insured, so much of the Duty as shall have been paid for or in respect of the remainder of the term of insurance, which on the happening of either of the events aforesaid, shall be then to come and unexpired; provided application be made for such allowance within Six calendar Months next after the issuing of the new policy, or the termination of the property of the insured, as the case may be: And provided also, That if any insurer shall, through misapprehension, pay to the said Commissioners any sum of money for the duty on any fire insurance, which it shall afterwards appear had not by law become due or payable by reason of the policy or renewal of such insurance not having been taken up by the Person named therein as the insured, it shall be lawful for the said Commissioners, upon proof of the fact to their satisfaction, to pay back or allow to such insurer such sum of money so as aforesaid paid, provided application be made for such return within Twelve calendar Months next after the payment thereof to the said Commissioners.

92.
Unlicensed Persons may insure Property in His Majesty's Foreign Possessions.

And be it Enacted, That it shall be lawful for any Person in the United Kingdom to insure from loss by fire by any policy duly stamped, any property situated in any of the islands, settlements or territories belonging to or under the dominion of His Majesty, in the *West Indies* or elsewhere beyond the seas, without taking out a license and entering into a bond to His Majesty, or keeping or rendering any account pursuant to the directions of this Act, but subject nevertheless to the regulations and restrictions in this Act contained respecting such insurances: Provided always, That no such insurance shall be made by any insurer not being licensed as aforesaid for any longer period of time than Twelve calendar Months, either absolutely or conditionally, in or by any one policy of insurance; and every policy whereby any such insurance as aforesaid shall be made or attempted to be made by any insurer not being licensed as aforesaid, for any longer period of time either absolutely or conditionally, shall be void, and the insurer making any such insurance as last aforesaid, shall for every such offence forfeit Fifty Pounds; and if any Person not being duly licensed as aforesaid shall insure or agree to insure from loss or damage by fire any property situate in any of the islands, settlements or territories aforesaid, otherwise than by means of a policy of insurance written on vellum, parchment or paper duly stamped; or if any Person shall receive or contract for any premium or consideration for any such insurance, or shall charge or receive, or take credit in account or otherwise, for any such premium or consideration as aforesaid, unless such policy of insurance shall be written on vellum, parchment or paper duly stamped, every Person so offending shall for every such offence forfeit Fifty Pounds.

No such Insurance shall be made for more than one year, under a penalty of 50 *l.*

Penalty for making such Insurances, unless the Policy be duly stamped, 50 *l.*

93.

Allowance of Stamp Duty on Policies of Fire Insurance on Property in His Majesty's Foreign Possessions, to be made in certain cases.

Provided always, and be it Enacted, That if any policy of fire insurance on property situated in any of His Majesty's dominions beyond the seas, shall be subscribed or underwritten by any insurer, for part only of the sum intended to have been thereby insured, and for which the same shall have been stamped, so that a greater duty shall have been paid thereon than is required by law; or if any such policy of insurance shall be inadvertently subscribed or underwritten by any insurer, for any greater sum in the whole than the sum which the Stamp impressed thereon will warrant, whereby the same will be unavailable in law; and if in either of the said cases the Person insured thereby shall procure another policy of insurance duly stamped, to be subscribed or underwritten for the same risk and for the same sum as shall have been subscribed or underwritten upon the first policy, and shall produce the same to the Commissioners of Stamps and Taxes within One calendar Month after the last subscription upon the first policy; and if in the latter case it shall be proved to the satisfaction of the said Commissioners, that a greater sum was subscribed or underwritten upon the first policy through inadvertence and by mistake, then it shall be lawful for the said Commissioners to allow as spoiled, and to cancel the Stamps on the first policy, and to give other Stamps of the same description and value, or at their discretion, where it shall appear to them to be expedient, Stamps of any other description and of equal value in lieu thereof.

94.
Commissioners to provide and supply Blank Forms for Sea Policies, duly stamped, without any charge for the Paper; or Persons may send their own Paper to be stamped.

And be it Enacted, That the Commissioners of Stamps and Taxes shall provide sufficient quantities of parchment or paper adapted for policies of sea insurance, with the several blank forms for policies contained in the Schedule (D.) to this Act annexed, printed thereon and duly stamped, in order that all Persons may buy the said forms respectively adapted for policies of sea insurance, stamped with such rate of duty as they shall respectively require, of the officers employed by the said Commissioners to supply the same, at the price of the Stamp Duty marked thereon, without any charge for such parchment or paper or for printing the same; or any Person may at his election bring to the Head Office for Stamps in *Westminster* or *Dublin* any quantities of his own parchment or paper to be stamped as aforesaid, on payment of the Duty payable thereon; and the proper authorized officers shall write or mark thereon the day, month and year when any such parchment or paper so stamped for policies of sea insurance shall be delivered by them to be used, upon pain that every such officer who shall wilfully neglect so to do shall forfeit One hundred Pounds.

95.
Commissioners to keep an Office in the City of London for the distribution of Sea Policy Stamps, and to supply Brokers with Stamps on credit.

And be it Enacted, That the Commissioners of Stamps and Taxes shall keep an Office within the City of *London* at some convenient place at or near the *Royal Exchange*, and shall appoint a proper officer there to distribute printed forms of policies of sea insurance duly stamped to any Person carrying on the business of sea insurance within the said city, on present payment of the duty payable in respect thereof, subject to the allowances by law to be made on present payment of such Duties: Provided always, That it shall be lawful for the said Commissioners and for the proper authorized officer, with the consent and approbation of the said Commissioners, to open an account in books to be provided by the said Commissioners for that purpose, with any Person carrying on the business of sea insurance within the said city, who shall have given security by bond to His Majesty in the manner hereinafter directed, and from time to time to supply such Person with such printed forms on the credit of such Person having given such security as aforesaid, in such quantities as the said Commissioners shall from time to time direct, and the said officer shall progressively number all such printed forms as the same shall be issued to and on the credit of any such Person, beginning such progressive enumeration on the commencement of every distinct account opened as aforesaid, and so successively to the close of and payment of the sums due on each successive distinct account, or to such stated periods in the year as the said Commissioners shall from time to time in their discretion direct; and such officer shall set down in such books the number of such printed forms, with the sums payable thereon for the said Duties, to the distinct credit and account of the Person applying for the same, on the conditions aforesaid, and also the date and time of delivering the same; and every such officer who shall knowingly make any false entry in any book, of any of the particulars aforesaid, shall be liable by action of debt, or on the case, to pay treble the amount of the damages and costs to the Party aggrieved thereby; and every Person to whose credit any such printed forms for policies of insurance shall be delivered in pursuance of this Act, shall previously give security by bond to His Majesty, with sufficient surety to be approved of by the said Commissioners, with a condition that such Person shall from time to time well and truly make payment of all such sum and sums of money as shall be due and payable to His Majesty, for or on account of the Stamp Duty on such printed forms, to be supplied on credit to such Person as aforesaid, according to the true intent and meaning of this Act, and it shall be lawful for the said Commissioners to fix the times for making such payments, and to specify the same in the condition to every such bond, and which shall not in any case be by less than Eight payments in the year, at equal intervals, as nearly as may be; and every such bond shall be taken in such sum as the said Commissioners may think reasonable, and may be required to be renewed from time to time at the discretion of the said Commissioners, and whenever and so often as the same shall be forfeited, or the Parties to the same or any of them shall die, become bankrupt or insolvent, or reside in parts beyond the seas; and every such bond shall at any time, at the request of any obligor therein named, or of his heirs, executors or administrators, be delivered up to be cancelled; or otherwise if in the discretion of the said Commissioners the same shall be detained, then the same shall be put in suit for some breach thereof before the end of the second term next after such request made, or in default of such suit such bond shall be void: Provided always, That every bond which shall have been given previously to the commencement of this Act, for securing the Duties on such printed forms of policies supplied on credit, pursuant to any Act in force at the time of the execution of such bond, shall stand and be a security to His Majesty for the Duties on such printed forms as aforesaid which shall be supplied on credit under the provisions of this Act, to the Person who shall have given any such bond, until the same shall be given up to be cancelled or be put in suit; and every such bond shall be as valid and available for all purposes whatsoever as the same would have been if it had been given in pursuance of this Act, and this Act had been expressly mentioned or referred to in or by the condition of such bond, instead of any other Act which may be therein recited or referred to.

Persons to whom Sea Policy Stamps are to be delivered on Credit, shall give Bond to His Majesty for payment of the Duties.

Bonds given for securing the Duties on Sea Policy Stamps supplied on Credit under any former Act, to stand as Securities for payment of such Duties under this Act.

96.
Contracts for Sea Insurances shall be printed or written and be deemed Policies, and shall specify certain particulars, or be void.

And be it Enacted, That every contract or agreement made or entered into for any sea insurance, in respect whereof any duty is by law payable, shall be printed or written, and shall be deemed a policy of sea insurance, and every such policy shall be dated on the day on which it is signed by the under-writer; and if the same shall be signed on different days by the same under-writer, or by different underwriters, then the same shall be so dated as to show on what day or several days each under-writer signed the same; and the premium or consideration in the nature of a premium, paid or given, or contracted to be paid or given upon such insurance, and every specific and distinct risk or adventure, loss, event or contingency insured against, together with the names of the subscribers, and the sums insured, shall be respectively specified in or upon such policy, and in default thereof every such insurance shall be void.

97.
No Insurance on a Ship to be made for more than Twelve Months certain.

If any new risk be added to a Policy, by writing not duly stamped, such additional Insurance shall be void, and the Premium shall belong to the Insurer.

Alterations in the terms of Insurance may be made under certain restrictions.

And be it Enacted, That no policy of insurance upon any ship, or upon any share or interest therein, shall be made for any certain term longer than Twelve calendar Months; and every policy which shall be made for any longer term shall be void; and if any risk or adventure distinct from or additional to the risk or adventure insured against by any original policy of sea insurance upon any ship, goods, freight or other matter or thing whatsoever, and upon or in respect of which distinct or additional risk or adventure any further premium shall be paid or contracted for, shall by any writing not duly stamped as a policy of sea insurance, be added or attempted, or intended to be added to any such original policy, such additional insurance shall be void; but nevertheless the premium paid or contracted to be paid thereon, shall be and remain the property of the insurer: Provided always, That nothing herein contained shall extend to prohibit the making of any alteration which may lawfully be made in the terms or conditions of any policy of sea insurance duly stamped, after the same shall have been underwritten, so that such alteration shall be made before notice of the determination of the risk originally insured, and the premium or consideration originally paid or contracted for, shall exceed the rate of Thirty Shillings per centum on the sum insured; and so that the thing insured shall remain the property of the same Person; and so that such alteration shall not prolong the term of insurance beyond the period allowed by this Act; and so that no additional or further sum shall be insured by reason or means of such alteration.

98.
Penalty on Insurers for making Sea Insurance, unless by a Policy duly stamped, &c. 500 *l.*

And be it Enacted, That no Person shall become an insurer upon any sea insurance, or shall subscribe or underwrite any such insurance, or shall receive or contract for any premium, or consideration for any such insurance, or shall charge or receive or take credit in account for any such premium or consideration as aforesaid, or shall pay or allow, or agree to pay or allow, in account or otherwise, any sum of money upon any loss, peril or contingency relative to any such insurance, unless such insurance shall be written on vellum, parchment or paper duly stamped; and if any Person shall become such insurer by any such ways or means as aforesaid, otherwise than by means of a policy of insurance duly stamped; or if any Person shall in any way be concerned in any fraudulent contrivance or device, or shall knowingly aid, abet or assist any Person in carrying into effect any such contrivance or device, with intent to evade the Duties by law imposed on policies of sea insurance, every Person so offending shall for every such offence forfeit Five hundred Pounds: Provided always, That nothing herein contained shall extend to subject any member, officer or servant of the *London* Assurance or Royal Exchange Assurance Corporations respectively, to any of the penalties by this Act imposed, for or by reason of his making any agreement to insure by any label, slip or memorandum in writing, upon unstamped paper; provided, that in every such case, the day on which such agreement shall be made, shall be truly expressed in words at length on such label, slip or memorandum, and a policy of insurance according to such agreement, shall be made out in one of the forms in the Schedule (D.) to this Act annexed, on vellum, parchment or paper duly stamped, and shall be duly executed within Three office days from the time of making such agreement as aforesaid.

The London Assurance, and the Royal Exchange Assurance Corporations allowed to make Agreements on unstamped Slips on certain conditions.

99.
Penalty on Persons effecting Sea Insurances, and on Brokers negociating the same, unless by Policies duly stamped, 500 *l.*

And be it Enacted, That if any Person shall make or effect, or shall knowingly procure to be made or effected, any sea insurance or shall give or pay, or agree to give or pay, or shall render himself liable to pay any sum of money, premium or consideration whatever in the nature of a premium, for or upon any such insurance, or shall enter into any contract or agreement whatever for any such insurance as aforesaid, unless the same insurance, contract and agreement for insurance respectively, shall be written on vellum, parchment or paper duly stamped, every Person so offending shall for every such offence forfeit Five hundred Pounds; and every broker, agent or other person negotiating, making or transacting any such insurance contrary to the true intent and meaning of this Act, or writing any policy, contract or agreement for any such insurance upon vellum, parchment or paper, before the same shall be duly stamped, shall also forfeit Five hundred Pounds for every such offence; and it shall not be lawful for any broker, agent or other person transacting, making or negotiating any sea insurance, to receive, or to charge, or take credit for, either in account or otherwise, any sum of money, as or for commission, brokerage or agency, or for his labour or pains in transacting,

Broker negociating any Sea Insurance shall not make any charge to his Employer, unless the Insurance be duly stamped.

making or negotiating such insurance, or as or for money expended or paid by way of premium or consideration in the nature of a premium for such insurance, unless such insurance shall be written on vellum, parchment or paper duly stamped; and all monies whatever received or charged by any ways or means on any such account as aforesaid, by any broker, agent or other person transacting, making or negotiating any such sea insurance contrary to this Act, shall be deemed to be paid without consideration, and shall remain the property of the employer of such broker, agent or person, or of the executors, administrators or assigns of such employer; and if any broker, agent or other person shall receive, or, either in account or otherwise, shall charge or take credit for any sum of money as or for commission, brokerage or agency, or for his labour or pains in transacting, making or negotiating any sea insurance, or as or for money expended or paid by way of premium, or consideration in the nature of a premium, for such insurance, for which insurance he shall not have delivered to his employer, or to some authorized Person on his behalf, a policy written on vellum, parchment or paper duly stamped, such broker, agent or other person as aforesaid shall, upon demand made to him by his employer, or by any Person authorized on behalf of his employer, produce and show to such employer or person authorized as aforesaid, a proper policy for the same insurance duly stamped; and in default thereof, such broker, agent or other person shall be deemed to have made such insurance without a policy duly stamped, and shall accordingly forfeit Five hundred Pounds for such offence.

Penalty on Broker charging for any Insurance without delivering or producing, on demand, a stamped Policy, 500*l.*

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Stamps on Paper, &c. not signed, become useless or spoiled, may be changed for new Stamps, &c. within Twelve Months.

And be it Enacted, That whenever it shall appear upon proof to the satisfaction of the Commissioners of Stamps and Taxes, or of any one of them, or of any officer of Stamp Duties duly authorized by the said Commissioners in that behalf, that any stamped vellum, parchment or paper hath been inadvertently and undesignedly spoiled or rendered unfit for the purpose for which the same may have been intended, and that the writing or other matter or thing thereon, if any, hath not been executed, signed or attested by any Party or Person, and that such vellum, parchment or paper, or any writing, matter or thing thereon, hath not in any of the said cases been used for any other purpose or in any other manner whatever; and whenever it shall appear in manner aforesaid that any form of deed or instrument printed on stamped vellum, parchment or paper, with blanks to be filled up for any particular case, shall by any event become useless or unnecessary, or unfit for the purpose intended, and it shall also appear on such proof as aforesaid, that the Person by whom or on whose behalf such proof shall be made in the said several cases was the real owner of such stamped vellum, parchment or paper at the time when the same was so spoiled

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or rendered useless, or that such Person is the executor, administrator, assignee or other legal personal representative of such owner; and that no money or other consideration hath passed or been paid or given to such Person for or in respect of such Stamp Duty, and that such Person hath not received, nor hath any other Person on his account received any money or other consideration for any Stamp thereon; and that the Person by whom or on whose behalf such proof shall be made, or the estate or effects of the Person whose executor, administrator, assignee or representative the Person making such proof shall be, will lose the amount thereof, unless other Stamps shall be received in lieu thereof, it shall be lawful for the said Commissioners, or any one of them, or such authorized officer, upon delivery of such stamped vellum, parchment or paper so spoiled or rendered useless, at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, and of other vellum, parchment or paper to be stamped in lieu thereof, to cancel the Stamp or Stamps so spoiled or rendered useless as aforesaid, and to cause such other vellum parchment or paper to be stamped with Stamps of the same or (at their or his discretion) of any other description and of equal value, in lieu of the Stamps upon such stamped vellum, parchment or paper so spoiled or rendered useless; provided that such stamped vellum, parchment or paper so spoiled or rendered useless shall be brought to the said Head Office within Twelve calendar Months next after the same shall have been so spoiled or rendered useless; and provided also, that nothing hereinbefore contained shall extend to spoiled Stamps upon policies of sea insurance.

101.
Improper Stamps used on Deeds, &c. may be cancelled and allowed.

And be it Enacted, That where any Person shall have inadvertently used for or upon any deed or instrument liable to Stamp Duty, any Stamp or Stamps of greater value than such deed or instrument required; and also where any Person shall have inadvertently used any Stamp or Stamps for or upon any deed or instrument not liable to any Stamp Duty; and also where any Person shall have inadvertently used for or upon any deed or instrument liable to Stamp Duty (not being a bill of exchange or promissory note, or a receipt, charter-party, bill of lading, or policy of insurance, or a certificate of title to shares in any Company) any Stamp or Stamps of less value than the deed or instrument required; it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled, and to cancel the Stamp or Stamps misused in the several cases aforesaid, and to give another Stamp or other Stamps of the same or (at their discretion) of any other description and of equal value in lieu thereof, and to cause the deed or instrument bearing the Stamp or Stamps misused, if liable to any Duty, to be stamped with the proper Stamp or Stamps for denoting the duty chargeable thereon, upon payment of such Duty, without demanding any penalty in respect thereof; or if another deed or instrument of the same tenor and effect shall be produced duly stamped and duly executed, and the deed or instrument bearing the Stamp or Stamps misused shall be delivered up to be cancelled, it shall be lawful for the said Commissioners to allow as spoiled, and to cancel the Stamp or Stamps thereon, and to give another Stamp or Stamps of the same or (at their discretion) of any other description and of equal value in lieu thereof: Provided always, That the application for such relief as aforesaid shall be made within Six calendar Months next after the last date of the deed or instrument bearing the Stamp or Stamps misused if there shall be a date thereto, and if there shall be no date thereto, then within Six calendar Months after the last signing or execution thereof; and provided it shall be made to appear to the satisfaction of the said Commissioners, in cases where the Stamp or Stamps misused shall be of less value than the deed or instrument required, that the same were so used by mistake or under a misapprehension of the law, and without any intention to avoid or delay the payment of the full Duty charged on such deed or instrument.

102.
Where signed stamped Instruments fail of their intended effect, in certain cases the Stamps shall be allowed.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or for any one of them, or for any officer of Stamp Duties duly authorized as aforesaid, to allow as spoiled, and to cancel and give Stamps in lieu of any such Stamps as shall have been used for or upon any presentation to any ecclesiastical benefice which shall not have been followed by institution; or for or upon any conveyance upon the sale of property, in respect whereof the consideration money shall not have been paid or secured to be paid, or for or upon any mortgage, bond or warrant of attorney, in respect whereof no part of the money secured or purporting to be secured shall have been actually lent or advanced, so that such intended sale or mortgage or other transaction shall not be carried into effect either wholly or partially; or for or upon any instrument which shall have been executed or signed by any party thereto, but which shall have been afterwards found to be absolutely void in law from the beginning; or which by reason of any unintentional error or mistake, either with respect to the amount of Duty impressed thereon or otherwise, shall have been afterwards found unfit for the purpose originally intended; or which, by reason of the death of any Person whose signature shall have been necessary thereto, without having executed or signed the same, or by reason of the refusal of any such Person to sign the same, cannot be completed so as to effect the transaction intended in the form proposed; or which, for want of the signature of some material and necessary party, shall in fact be incomplete and insufficient for the purpose intended; or which by reason of the refusal of any Person to act under the same, or by the refusal or non-acceptance of any office or trust thereby granted, shall have failed of the purpose intended; or which for want of inrolment or registration within the time required by law shall have

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become null and void; or which shall have become useless in consequence of the transaction therein mentioned having been effected by some other instrument duly stamped; provided that every deed or instrument for which an allowance of Stamps shall be claimed in any of the several cases aforesaid, shall be delivered up to the said Commissioners, or to such authorized officer, to be destroyed as useless, and that the application for the relief hereby given, shall be made within Six calendar Months next after the last date of the deed or instrument in question if there shall be a date thereto, and if there shall be no date thereto, then within Six calendar Months next after the last signing or execution thereof; except where the same shall become void for want of inrolment within Six calendar Months from the date, and in that case within Six calendar Months next after the same shall have so become void; and except where the same shall have been sent to foreign parts, and in that case, within Six calendar Months next after the same shall have been received back: Provided always, That no action shall have been brought, nor any suit commenced, in which such deed or instrument could or would have been given or offered in evidence: Provided also, That in all such cases, all the facts upon which such Commissioners, or any one of them, or such authorized officer, are or is hereby empowered to give relief, shall be fully proved by affidavit to the satisfaction of the said Commissioners or Commissioner, or officer respectively.

103. Spoiled Stamps on Bills of Exchange and Promissory Notes to be allowed in certain cases.

And be it Enacted, That nothing hereinbefore contained shall extend to the allowance of spoiled Stamps for bills of exchange or promissory notes which shall have been signed by any Person: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes to cancel and give other Stamps in lieu of all such Stamps as shall have been used for any bills of exchange or promissory notes which shall have been signed by or on the behalf of the drawers or makers thereof, but which shall not have been delivered out of their hands to the payers therein named, or to any Person on their behalf, or deposited with any Person as a security for the payment of money, or any way negotiated, issued or put in circulation, or made use of in any other manner whatsoever, and which bills of exchange shall not have been accepted by the drawees; provided that such bills of exchange and promissory notes respectively shall be brought for allowance and be delivered up to the said Commissioners to be cancelled within Six calendar Months next after the date of such bills and notes, or after the signing of the same, if they shall not bear any date; and provided all the facts upon which the said Commissioners are hereby authorized to give relief, shall be fully proved to their satisfaction.

104.

Allowance to be made for spoiled Stamps on Sea Policies in the following cases:

1. Where a Policy is spoiled, but not underwritten.

2. Where a Policy is underwritten, but not to the full extent of the Stamp Duty.

3. Where there is an Error or Mistake in the Policy.

4. Where the terms and conditions of a Policy are agreed to be altered.

And be it Enacted, That nothing hereinbefore contained shall extend to the allowance of spoiled Stamps for policies of sea insurance: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled or misused, and to cancel any Stamps on policies of sea insurance, and to give other Stamps of the like description to the amount of the Stamp Duty to be allowed, in the following cases, and upon the following terms and conditions only; (that is to say) Firstly, Where a policy shall be inadvertently filled up in an incorrect or improper manner, or shall be inadvertently obliterated, or otherwise spoiled and rendered unfit for use, or shall be filled up for some insurance which shall not be proceeded in, and the same shall not be signed by any underwriter; provided application shall be made for such allowance within Six calendar Months next after such policy shall be spoiled or become useless: Secondly, Where a policy shall be underwritten, but not to the full amount of the sum which the Stamp Duty thereon will warrant, and another policy shall be produced, underwritten in lieu thereof by the same Persons, to the same amount, on the same property or interest, and for the same risk in all respects; provided application shall be made for such allowance within Three calendar Months next after the date of the last subscription on the first policy; and if it shall be found inconvenient to get such other policy underwritten, and if the policy so underwritten, but not to such amount as aforesaid, shall be brought to the said Commissioners within Three calendar Months next after the termination of the risk insured, it shall be lawful for them to make an allowance for the excess of Stamp Duty on such policy, over and above the Duty payable in respect of the sum underwritten thereon, on the policy being delivered up to be cancelled: Thirdly, Where a policy shall be underwritten, and an error or mistake shall afterwards be discovered therein, so that the insurance intended shall not be thereby effected, and another policy shall be produced, underwritten in lieu thereof by the same Persons, in which the error or mistake shall be rectified; provided the underwriters shall sign a declaration that the insurance made by the first policy is cancelled, and the premium returned on the ground of such error or mistake only; and provided satisfactory proof shall be given of such error or mistake, and that the new policy shall be underwritten before notice of the termination of the risk first insured; and provided application for such allowance shall be made within Three calendar Months next after the date of the last subscription on the first policy: Fourthly, Where a policy shall be underwritten, and the terms and conditions of the insurance shall afterwards be agreed to be altered, and another policy shall be produced, underwritten in lieu thereof by the same Persons to the same amount, on the same property or interest, and with such alteration in the terms and conditions of the insurance as may have been

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agreed upon; provided the underwriters shall sign a declaration, that the insurance made by the first policy is cancelled, and the premium returned on that ground only; and provided the new policy shall be underwritten before notice of the termination of the risk originally insured, and the thing insured shall remain the property of the same Person; and provided application shall be made for such allowance within Three calendar Months next after the date of the last subscription on the first policy: Fifthly, Where a policy shall be underwritten or signed and the insurance shall be made subject to the approbation of the insured, and such condition shall be expressed in such policy, and the insured shall signify his disapprobation thereof within the time to be prescribed for that purpose in and by the policy; provided all the underwriters on such policy (except such as may be deceased or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the insurance is cancelled, and the premium returned on that ground only; and provided application shall be made for such allowance within Three calendar Months next after the time so prescribed for disapprobation: Sixthly, Where insurance shall be made upon any ship, or upon any goods or other property on board any ship, or upon the freight of any ship, or upon any other interest in or relating to any ship for a particular voyage, and the ship shall not proceed at all upon the voyage specified, or shall not proceed thereon at or within the time specified, if any time shall be so specified, or the goods or property intended to be insured shall not be shipped at all, or not within the time specified, or not on board the ship named or described, or it shall turn out that the insured had not the interest intended to be insured; and also where insurance shall be made on any ship for any certain term to commence at a future time, or on the ship's arrival at a certain port or place, or on the happening of any other future event, and the ship shall be lost or the policy shall be cancelled before the time or before the happening of the event prescribed by such policy for the commencement of the risk insured; provided in all these cases that all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the insurance is cancelled and the premium returned for some or one of the reasons before specified; and provided application shall be made for such allowance within Three calendar Months next after the insured if in the United Kingdom, or his broker or agent if the insured be out of the United Kingdom, shall know the facts upon which such allowance is hereby authorized to be made; but no allowance of the Duty shall be made in any of these cases, if the underwriters shall have run any risk whatever under the policy brought for allowance, unless in the case of any such insurance for a particular voyage, another policy duly stamped shall

5. Where a Policy is underwritten, subject to approbation, and is disapproved.

6. Where after Insurance made there turns out to be no Interest or no Risk.

shall be produced, whereby the same property or interest shall be insured to the same amount, for or upon some other voyage, or for or upon the same voyage to be performed at some other time: Seventhly, Where insurance shall be made on any ship, or on goods or other property on board any ship, or on the freight of or other interest in or relating to any ship, and the sum insured on the account of any one Person, or on the joint account of two or more Persons, shall be found to exceed the value of his or their property or interest by the sum of One thousand Pounds where the Duty shall be at the rate of One Shilling and Three-pence per centum, or by the sum of Five hundred Pounds where the Duty shall be at the rate of Two Shillings and Six Pence per centum or above, it shall be lawful for the said Commissioners to make an allowance for so much of the Stamp Duty on the policy, whereby such insurance shall be made, as shall exceed the Duty payable in respect of the value of the property or interest on which the risk shall have attached; provided that the policy be delivered up to be cancelled, and proof be made to the satisfaction of the said Commissioners of the value of such property or interest; and provided all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the premium is returned on account of short interest in respect of their several proportions of the excess of the sum insured beyond the value of such property or interest; and provided application shall be made for such allowance within Three calendar Months next after the value of such property or interest shall be known to the insured if in the United Kingdom, or to his broker or agent if out of the United Kingdom; but no such allowance shall be made on account of short interest in any case where the property or interest insured shall be expressly valued at the sum insured thereon, in and by the policy whereby the insurance shall be made: Eighthly, Where through mistake or inadvertence a double insurance shall be effected by or on behalf of the same party on the same property or interest, and for the same risk in all respects by two or more policies duly stamped, it shall be lawful for the said Commissioners to make an allowance for the Stamp Duty on any one or more of such policies, which shall be cancelled and delivered up to the said Commissioners; provided all the underwriters on such cancelled policy or policies shall sign a declaration that the same is or are cancelled, and the premium returned on the ground of such mistake or inadvertence only, and provided application be made for such allowance within Three calendar Months next after the date of the first subscription on such policy or policies respectively, and it shall be proved to the satisfaction of the said Commissioners that the whole of the interest of the party by or on whose behalf the same shall have been effected

7. For short Interest.

8. Where there is a double Insurance effected by mistake.

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is or was fully insured by a policy or policies duly stamped and remaining uncancelled: Ninthly, Where a policy shall be underwritten to a greater amount than the Stamp Duty thereon will cover; provided the same shall be proved to have been done inadvertently, and provided another policy duly stamped shall be underwritten in lieu thereof, by the same Persons, to the same amount, on the same property or interest, and for the same risk in all respects within Three Days afterwards, and application shall be made for such allowance within Seven office Days next after the date of the last subscription, on the policy on which too much shall have been underwritten; and in case only some of the underwriters can be procured to underwrite another policy in lieu thereof within the time hereby limited, it shall be lawful for the said Commissioners to make an allowance for the amount of the Stamp Duty on the first policy, except so much thereof as shall be due, for or in respect of the sum not transferred to the policy underwritten in lieu thereof, (provided application be made within the said Seven Days), and to cancel and expunge the Stamp thereon, and to substitute another Stamp for denoting only the Duty payable in respect of the sum not transferred as aforesaid, and thereupon to re-deliver the same to the insured or his broker or agent; and if it shall be deemed inconvenient to get another policy underwritten in lieu of any policy which shall be underwritten or signed to a greater amount than the Stamp Duty thereon will cover, and the same shall be brought to the said Commissioners within Three office Days after the date of the last subscription thereon, and the proper Duty shall be then paid in respect of the sum underwritten, beyond what shall be covered by the Stamp Duty thereon, it shall be lawful for the said Commissioners to fix an additional stamp to such policy for denoting the Duty then to be paid, and such additional Stamp shall render the same valid, and such policy shall be thereupon re-delivered to the insured or his broker or agent.

9. Where a Policy is underwritten beyond the Stamp Duty thereon in certain cases.

105. Further provision for the second, third and fourth cases.

Provided always, and be it Enacted, That if in the second, third or fourth case hereinbefore provided for, some only of the underwriters on the policy brought for allowance shall have underwritten another policy in lieu thereof, it shall nevertheless be lawful for the Commissioners of Stamps and Taxes, to make such allowance as aforesaid for the amount of the Stamp Duty on the first policy, except so much thereof as shall be due for or in respect of the sum not transferred to the second policy; and if it shall appear to the satisfaction of the said Commissioners that any legal proceedings are intended to be instituted by or on the behalf of the insured, in respect of any sum underwritten on the first policy, and not transferred to the second, which may require the production of the first policy, it shall be lawful for the said Commissioners to cancel and expunge the

Stamp thereon, and to substitute another Stamp for denoting only the Duty payable in respect of the sum not transferred as aforesaid, and thereupon to deliver the same to the insured or his broker or agent: And provided also, That no such allowance as aforesaid shall be made in any of the said several cases (except the ninth case) hereinbefore mentioned, if the policy whereon such allowance shall be claimed shall appear to be underwritten to a greater amount than the Stamp Duty impressed thereon will warrant.

No Allowance in the first eight cases, if the Policy be underwritten beyond the Duty.

106.

Allowance shall be made though part of the premium be retained for Brokerage or trouble.

Provided always, and be it Enacted, That where the allowance of Stamp Duty in any of the several cases aforesaid shall depend on the condition of the underwriters signing a declaration of the return of premium, it shall be sufficient if the declaration shall certify the return of such premium, with an exception of One Shilling in the pound or guinea for the broker's commission, and of any further sum not exceeding one-half per centum on the sum insured, which may be agreed to be retained in consideration only of the trouble given to the underwriters, and not of any risk actually incurred by them: And provided also, That no such allowance of Stamp Duty as aforesaid shall be made in any case where such allowance is to depend on the condition of the underwriters signing a declaration of the return of premium, unless the underwriters shall sign such declaration with their surnames at length, and not with their initials only.

Underwriters to sign Returns of Premium, with their Surnames at length.

107.

Penalty on Underwriters refusing to sign a Declaration of Return of Premium, 50 *l.* Signing false Declaration, 100 *l.*

And be it Enacted, That if any underwriter shall agree to return the premium upon any policy of insurance, and shall refuse to sign such declaration with his surname at length, he shall for every such offence forfeit Fifty Pounds; and if any underwriter or other Person shall knowingly and wilfully sign any false declaration of the grounds on which the premium on any policy of insurance, or any part thereof shall be returned, or any false declaration of the quantity of premium returned in any of the cases hereinbefore mentioned, he shall for every such offence forfeit One hundred Pounds; and if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited, or shall knowingly aid and assist in forging or counterfeiting the name or handwriting of any underwriter or other Person, on any policy of sea insurance, with respect to any declaration of any return of the premium, or of any part of the premium on such policy, or shall fraudulently alter, or cause or procure to be altered, or aid or assist in altering any such declaration after the same shall have been signed by any underwriter, or shall utter or make use of any such declaration, knowing the same to have been fraudulently altered, or knowing the name or handwriting of any underwriter or other Person to have been forged or counterfeited thereon, for the purpose of

Penalty for Forgery or Alteration of Declaration of Return of Premium.

obtaining any such allowance as aforesaid, or any part thereof, every Person so offending shall, for the first offence, forfeit Five hundred Pounds, and for the second and every other offence, shall be adjudged guilty of Felony, and shall be liable to be punished by Transportation for Seven Years to parts beyond the Seas.

108. Allowances to Persons supplied with Stamps for Sea Policies on credit may be deducted from their Debts.

And be it Enacted, That if any Person to whom any allowance of Stamp Duty on any policy of sea insurance shall be made in pursuance of this Act, either as principal or agent, or broker, shall stand indebted to His Majesty for Stamps supplied on credit, under the provisions of this Act or of any former Act, it shall be lawful for the said Commissioners to write off the amount of such allowance, from the sum due and owing from such Person, instead of delivering Stamps for the same.

109. Commissioners may make regulations and require Affidavits, &c. in support of Claims for Allowance of spoiled Stamps.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to make such rules, orders and regulations as they shall deem necessary or expedient for regulating the methods and limiting the times for cancelling or allowing spoiled Stamps, and for delivering out other Stamps in lieu thereof in any of the several cases of allowance provided for by this Act, and to require such affidavits of all facts and circumstances relating to the several claims for allowance of spoiled or misused Stamps in the several cases aforesaid, or for the return of Duty on fire insurances, in the several cases provided for by this Act, as they shall, in their discretion, deem necessary or expedient for the purpose of preventing frauds and evasions; and to call for and require the production of such accounts, documents and other evidence as shall appear to them to be necessary for substantiating the claims which shall be made for any such allowances or returns of Duty as aforesaid; and it shall also be lawful for the said Commissioners to authorize any of their Officers to receive and examine the claims made for such allowances, and to take affidavits relating thereto, and to administer the proper oaths for that purpose, and to do every other act respecting such claims, which the said Commissioners themselves are hereby authorized to do.

Commissioners may authorize their Officers to receive and examine Claims.

110. Commissioners authorized to refund, in money, the amount of Stamps spoiled or rendered useless.

And be it Enacted, That in any of the several cases in which the Commissioners of Stamps and Taxes are by this Act authorized and directed to cancel Stamps spoiled or rendered useless, or unfit for the purpose intended, and to make allowance for the same by giving other Stamps in lieu thereof, it shall be lawful for the said Commissioners, if they in their discretion shall think fit, instead of giving Stamps to refund and repay to the party entitled to such allowance, the amount thereof in money, deducting therefrom such per centage as is allowed by law on the purchase of Stamps of the same description as those in respect of which such allowance shall be made; and it shall also be lawful for the said Commissioners, if they in their discretion shall think fit, to refund and repay to any Person possessed of any Stamp or Stamps which shall not have been spoiled or rendered useless, or unfit for the purpose intended, but for which he shall have no immediate use or occasion, the amount or value of such Stamp or Stamps in money, deducting therefrom such per centage as aforesaid upon his delivering up such Stamp or Stamps to the said Commissioners to be cancelled, and proving to their satisfaction that the same was or were purchased by him, with a bonâ fide intent to use the same, and that he has paid the full amount or value denoted by such Stamp or Stamps, without any deduction, save and except only the amount of such per centage as aforesaid; and further, that such Stamp or Stamps was or were so purchased, by or for such Person within the period of Three calendar Months next preceding, at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, or from some Distributor or Sub-distributor of Stamps or from some Person duly licensed to vend or deal in Stamps.

111.
Penalty for not proving Wills, or taking Letters of Administration within a given time, 100*l.* and double the amount of the Duty.

And be it Enacted, That if any Person shall take possession of, or shall in any manner administer, in *England* or *Ireland*, any part of the personal estate and effects of any Person deceased, without obtaining probate of the will or letters of administration of the estate and effects of the deceased, within Six calendar Months after his decease, or within Two calendar Months after the termination of any suit respecting the will or the right to letters of administration, if there shall be any such, which shall not be ended within Four calendar Months after the death of the deceased, the sum which would have been payable on the probate of the will or letters of administration if granted, shall be and become a debt due to His Majesty from the Person so acting or offending, and shall and may be recovered accordingly; and every Person so acting or offending shall forfeit the sum of One hundred Pounds, and also double the amount of Stamp Duty payable on the probate of the will or letters of administration of the estate and effects of the deceased; and such penalty of One hundred Pounds and double duty may be sued for and recovered at any time within Five Years after the commission of such offence.

112.
Executors or Administrators, upon applying for a Probate of a Will or Letters of Adminis-

AND for ascertaining the full and proper Stamp Duty payable on probates and letters of administration; BE it Enacted, That no Ecclesiastical Court in *England* or *Ireland* shall grant probate of the will, or letters of administration of the estate and effects of any

Person deceased, without first requiring and receiving from the Person applying for the probate or letters of administration, or from some other competent Person, an inventory upon oath (which oath the Surrogate, or other Person who shall administer the usual oath for the due administration of the estate and effects of the deceased, is hereby authorized to administer) containing, to the best of the deponent's knowledge, information and belief, all the personal estate and effects of the deceased, distinguishing what shall be situated within the jurisdiction of the Court granting the probate or letters of administration, and what elsewhere, but exclusive of what the deceased shall have been possessed of or entitled to, as a trustee for any other Person or Persons, and not beneficially, and also containing, to the best of the deponent's knowledge, information and belief, the amount of the debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate; and such inventory and oath shall be according to the form specified in the Schedule marked (C.) to this Act annexed and described No. 1.; and in case any Person hereby required to deliver such inventory shall knowingly omit to include therein any part of the personal estate and effects of the deceased, or shall knowingly insert therein a larger amount of debts than was due and owing from the deceased at the time of his death, such Person so offending shall for every such offence forfeit the sum of One hundred Pounds, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of Stamp Duty which would have been payable upon the probate or letters of administration, if the whole of the estate and effects of the deceased had been included in such inventory, and the true amount of debts only inserted therein, and such double duty shall be deemed and taken to be a debt to His Majesty from the Person liable to pay the same, and shall and may be sued for and recovered accordingly: Provided always, That the Duty charged by this Act upon the probate of a will or letters of administration of the estate of any Person deceased in England or Ireland, shall be deemed and taken to be charged and payable only upon that part of the estate and effects of the deceased, which shall be situated within the jurisdiction of the Court granting the probate or letters of administration, after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate, as shall bear the same proportion to the whole of the debts of the deceased as the estate and effects, situated within the jurisdiction of the Court, shall bear to the whole of the estate and effects of the deceased, wheresoever situated.

tration of the Estate of a deceased Person, to deliver to the Court an Inventory, upon oath, of the personal Estate, and of the Debts payable thereout.

Executors, &c. knowingly omitting to insert in Inventory any of the property, or inserting a larger amount of Debts, to forfeit 100*l.* and be liable to double Duty.

Duty payable on the Balance of the personal Estate, after deducting Debts.

113.

Registrars of Ecclesiastical Courts shall transmit such Inventory,

And be it Enacted, That every such inventory and affidavit shall within One Week after the probate of the will or letters of administration with Copies of Wills and Accounts of Administrations, within a week after the same shall have been proved or granted, under a penalty of 50*l.*

tion to which such affidavit shall relate shall have been granted, be transmitted to the Commissioners of Stamps and Taxes, together with a true and perfect copy of such will, or extract or account of such letters of administration, by the Registrar or other officer of the Court who shall have the care or custody of the wills proved in any such Court, or of the account or register of administrations granted in any such Court; and if any Registrar or other officer whose duty it shall be, shall neglect to transmit to the said Commissioners such inventory and affidavit and the copy of the will or extract, or account of the letters of administration to which it shall relate, within the time hereby limited for that purpose, he shall forfeit the sum of Fifty Pounds.

114.
Executors, &c. of Persons deceased in Scotland, shall exhibit upon Oath in the Commissary Courts, an Inventory of the personal Estate and Effects of the deceased, to be registered, &c.

AND for securing the Duties hereby granted on inventories of the moveable estates of deceased Persons in *Scotland*; BE it Enacted, That every Person who as executor, nearest in kin, creditor or otherwise, shall intromit with or enter upon the possession or management of any personal or moveable estate or effects in *Scotland* of any deceased Person, shall, within Six calendar Months next after having assumed such possession or management in whole or in part, and in all cases before any such Person shall be confirmed executor, testamentary or dative, exhibit upon oath in the proper Commissary Court in *Scotland* (which oath any Judge or Justice of the Peace is hereby authorized to administer, and the same shall not be chargeable with any Stamp Duty) an inventory stamped as required by this Act, containing to the best of such deponent's knowledge, information and belief, all the personal or moveable estate and effects of the deceased then recovered or known to be existing, distinguishing what shall be situated in *Scotland* and what elsewhere, but exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other Person or Persons, and not beneficially, and also containing, to the best of the deponent's knowledge, information and belief, the amount of the debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate; and such inventory and oath shall be according to the form specified in the Schedule marked (C.) to this Act annexed and described No. 2., and shall be filled up and completed according to the directions thereto subjoined; and there shall therewith be exhibited any will relating to the disposal of such estate and effects, or any part thereof, which the Person exhibiting such inventory shall have in his custody or power; and such inventory, together with such will, if any such there be, shall be recorded in the books of the said Court, ; and in case any Person hereby required to exhibit such inventory as aforesaid, shall refuse or neglect so to do within the times respectively prescribed for that purpose, or shall knowingly omit to include therein any part of the estate and effects of the deceased, or shall knowingly insert therein a larger amount of debts than was due and owing from the deceased at the time of his death, such Person so offending shall for every such offence forfeit the sum of One hundred Pounds, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of the Stamp Duty which would have been payable upon such inventory so neglected to be exhibited, or upon such Inventory, if the true amount and value of the estate and effects, and the true amount of debts only had been included therein; and such double duty shall be deemed and taken to be a debt to His Majesty, from the Person liable to pay the same, and shall and may be sued for and recovered accordingly at any time within Five Years after the commission of such offence: Provided always, That the Duty charged by this Act upon any such inventory to be exhibited as aforesaid, shall be deemed and taken to be charged and payable only in respect of the amount or value of such parts of the estate and effects therein mentioned as shall be situated in *Scotland* at the time of exhibiting such inventory as aforesaid, after deducting therefrom such a sum for debts as shall bear the same proportion to the whole of the debts of the deceased as the part of the estate and effects of the decseaed situated in *Scotland* shall bear to the whole estate of the deceased wheresoever situated.

The Duty on any Inventory to be charged only in respect of Effects in Scotland

115.
Such Inventories being recorded, shall be transmitted to the Head Collector or Distributor of Stamps at Edinburgh.

And be it Enacted, That every inventory so to be exhibited and recorded as aforesaid, shall be retained by the clerk of the Commissary Court wherein the same shall be exhibited, and shall within One Week after the exhibiting thereof be transmitted by him, together with the said oath relating thereto, and also with a true and perfect copy of the will or testamentary instrument or writing (if any) of the deceased Person, to the Comptroller General of Stamps and Taxes at *Edinburgh*, or such other officer as the Commissioners of Stamps and Taxes may direct; and if the clerk of any such court shall fail to record any such inventory, or any such will or testamentary instrument, in the manner directed by this Act, or shall receive or record any such inventory which shall not be duly stamped as the law requires, or shall omit or neglect to transmit to the said Comptroller General of Stamps and Taxes at *Edinburgh*, or other officer, any such inventory, and affidavit or copy of the will or testamentary instrument within the time prescribed by this Act for that purpose, such clerk so offending in any of the cases aforesaid, shall forfeit the sum of Fifty Pounds.

Penalty 50*l*.

116.
Confirmations of Testaments shall not be granted unless such Inventory be exhibited.

And be it Enacted, That it shall not be lawful for any Commissary Court in Scotland to grant any confirmation of any will, testament or testamentary disposition, of or for any estate or effects whatsoever, unless an inventory of such estate and effects, duly stamped, shall have been exhibited and recorded as aforesaid; and it shall not be competent to any executor or other Person to recover any debt or other effects in *Scotland* of any deceased Person, unless such inventory of such deceased Person's estate shall have been previously duly exhibited and recorded; and if any decree or sentence shall be given by any court in *Scotland*, in favour of any executor or other Person for any debt or effects of any deceased Person of whose estate no such inventory shall have been exhibited and recorded as aforesaid, such decree or sentence shall be null and of no effect, unless in cases where such estate or effects were vested in the deceased as a trustee for others, and not beneficially: And provided always, That nothing herein contained shall otherwise prejudice the law of Scotland regarding confirmations, or the rules of succession there established.

Executors shall not recover Effects unless such Inventory be exhibited.

117.

Executors or Administrators to deliver to the Commissioners, upon oath, a particular Inventory, Account and Valuation, with a Schedule of Debts, within Two Years.

And be it Enacted, That every Person to whom probate of a will or letters of administration shall be granted in *England* or *Ireland*, or by whom an inventory shall be exhibited in any Commissary Court in Scotland, shall within Two Years from the date of such probate, letters of administration or inventory deliver upon oath to the Commissioners of Stamps and Taxes or to some Person duly authorized by them to receive the same, upon such form as the said Commissioners shall from time to time direct to be used for such purpose, a particular inventory, account and valuation of the estate and effects of the deceased, and also a Schedule containing the particulars of the several debts due and owing from him at the time of his death, and payable by law out of his personal estate, and if any such Person shall neglect or refuse so to do, except as is hereinafter mentioned, he shall forfeit the sum of Fifty Pounds, and also a further sum after the rate of Twenty Pounds per centum on the amount of the Stamp Duty originally paid on the said probate, letters of administration or inventory, and the same shall be deemed and taken to be a debt to His Majesty from the Person liable to pay the same, and shall and may be sued for and recovered accordingly: Provided always, That it shall be lawful for the said Commissioners to extend the time hereinbefore limited for delivering to them such inventory, account and valuation as aforesaid, in such cases as they shall see fit, and to dispense with the delivery thereof altogether in cases where the amount of the personal estate and effects contained in the inventory delivered to the court in *England* or *Ireland* previous to the grant of probate or letters of administration, or exhibited in the Commissary Court in *Scotland*, shall be under the sum of Two thousand Pounds, and the debts deducted therefrom shall be under the amount of One thousand Pounds, provided they shall be satisfied by other means that the full and proper Duty was paid on the probate, letters of administration or inventory at the time when the same was granted or exhibited as aforesaid.

Penalty of 50*l.* for neglect, and 20 per cent. on amount of Duty.

Commissioners may extend the time for rendering such Inventory, &c. and dispense therewith altogether in certain cases.

And

118.
If too much or too little Duty paid on a Probate, &c. the difference to be paid or returned, as the case may be.

And be it Enacted, That in case it shall appear that the full and proper Duty shall not have been paid on any probate of a will, or letters of administration granted in *England* or in *Ireland*, or upon any inventory exhibited in a Commissary Court in *Scotland*, the difference between the sum actually paid thereon, and the amount of Duty which ought to have been paid thereon, shall be a debt due to His Majesty of and from the executor or administrator or other person liable to pay the same, and shall and may be sued for and recovered accordingly; and in case a higher Duty shall have been paid on the probate, letters of administration or inventory, than ought properly to have been paid thereon, the Commissioners of Stamps and Taxes shall allow and return to the executor or administrator or other person entitled to receive the same, the difference between such higher Duty and the sum properly payable on the said probate, letters of administration or inventory; and the said Commissioners shall, upon such difference of Duty being paid or returned (as the case may be), cause the Stamp denoting the Duty originally paid on the probate, letters of administration or inventory to be expunged, and a new Stamp to be substituted for the same, denoting the amount of Duty rectified and settled as aforesaid; and all returns of Duty to Persons resident in *Scotland* in respect of over-payment of Duty on any inventory, shall, under the authority of the said Commissioners, be made, if required, at *Edinburgh*.

Returns of Duty to persons in Scotland to be made at Edinburgh.

119.
Where it shall be discovered, after the delivery of the particular Inventory, &c. of the Estate, that too little Stamp Duty has been paid, the additional Duty shall be paid within Three Months from such discovery;

And be it Enacted, That if at any period after delivering such last-mentioned inventory and account and valuation to the said Commissioners as aforesaid, it shall be discovered that any other effects belonged to the deceased than are included in the said inventory, account and valuation, or that the property, or any part thereof, included in the said inventory, account and valuation, hath not been fully valued, or that a greater deduction hath been made in respect of the debts due and owing from the deceased at the time of his death than ought properly to have been made, and that by reason thereof too little Duty hath been paid on the probate, letters of administration or inventory exhibited as hereinbefore required, then and in any of such cases the executor or administrator shall deliver in writing to the said Commissioners the particulars thereof upon oath, within Three Calendar Months after such discovery shall have been made, and the difference between the sum actually paid on the probate, letters of administration or inventory exhibited as aforesaid, and the amount of Duty which ought to have been paid thereon, shall be a debt due to His Majesty of and from the executor or administrator or other person liable to pay the same, and shall and may be sued for and recovered accordingly; or if it shall be discovered that the property included in the said inventory, account and valuation, or any part thereof, did not belong to the deceased, or ought not to have been included therein, or that the same or any part thereof

and where it shall be so discovered that too much Stamp Duty has been paid, the difference may be returned, if applied for within Three Months from such discovery.

hath been over-estimated, or that a less deduction hath been made in respect of debts than ought properly to have been made, the said Commissioners shall, in any of such cases, on application made to them for that purpose, within Three calendar Months after such discovery shall be made, allow and return to the executor or other person entitled to receive the same, the difference between the sum received on the probate, letters of administration or inventory required to be exhibited as aforesaid, and the sum properly payable thereon; and the said Commissioners shall upon such difference of Duty being paid or returned, as the case may be, cause the Stamp denoting the Duty already paid on the probate, letters of administration or inventory to be expunged, and a new Stamp to be substituted for the same, denoting the amount of Duty payable thereon, rectified and settled as aforesaid; and if the Person liable to pay any higher Duty as aforesaid shall not, within Three calendar Months after he shall have made the discovery of the mistake or omission by which too little Duty was paid as aforesaid, deliver in writing, upon oath, the particulars as hereinbefore required to the said Commissioners, and pay such further duty he shall for every such offence forfeit the sum of One hundred Pounds, and shall also be charged and chargeable with, and shall be holden liable to the payment of double the amount of the difference of the Stamp Duty which would have been payable in respect of the probate, letters of administration or inventory, to be exhibited as aforesaid, in case the particulars in writing had been duly delivered to the said Commissioners as hereinbefore required.

Penalty for not paying the additional Duty in such case as aforesaid within Three Months.

120.
Ecclesiastical Courts not to take Surrenders of Probates, &c. on the ground only of wrong Duty paid thereon.

And be it Enacted, That it shall not be lawful for any Ecclesiastical Court or any Person to call in and revoke, or to accept the surrender of any probate or letters of administration, on the ground of too high or too low a Stamp Duty having been paid thereon; and if any Ecclesiastical Court or any Person shall so do, the Commissioners of Stamps and Taxes shall not make any allowance whatever for the Stamp Duty on the probate or letters of administration which shall be so annulled.

121.
The Commissioners to provide a Stamp for marking Probates of Wills or Letters of Administration relating to any Estate in respect whereof any Probate or Letters of Administration shall have been before taken out, and

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, and they are hereby required to provide a Stamp distinguishable from all other Stamps used in relation to any Stamp Duties, for the purpose of stamping any piece of vellum, parchment or paper whereon any probate of a will or letters of administration shall be ingrossed, printed or written, in relation to any estate in respect whereof any former probate or letters of administration shall have been taken out, and the full amount of the Duties payable thereon by any Act or Acts of Parliament then in force, according to the full value of such estate,

shall

the proper Duty paid thereon.

shall have been duly paid and discharged; and in every case where any probate or letters of administration shall have been taken out, duly stamped according to the full value of the estate in respect whereof the same shall have been granted, then and in such case any further or other probate or letters of administration which shall be at any time thereafter applied for in respect of such estate, shall and may be issued and granted upon any piece of vellum, parchment or paper, stamped with the Stamp provided by the said Commissioners, in pursuance of this Act, for such other probates or letters of administration as aforesaid; and every such other probate or letters of administration which shall be duly stamped with such Stamp as last aforesaid, shall be as available in the law, and of the like force and effect in all respects whatever, as if the vellum, parchment or paper whereon the same shall be ingrossed, printed or written had been duly stamped with the Stamp, denoting the full amount of the Duties payable in respect of the probate or letters of administration taken out on the full value of such estate, any thing hereinbefore contained to the contrary thereof in anywise notwithstanding.

122.
Commissioners may cancel the Stamps on useless Probates of Wills and Letters of Administration, and allow such Stamps.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, and they are hereby required to allow as spoiled and to give other Stamps in lieu of any Stamp affixed to any probate or letters of administration which shall have been granted in error by any Ecclesiastical Court, and which shall afterwards be revoked by such Ecclesiastical Court, or which shall be rendered void and of no avail by reason of any probate or letters of administration having been subsequently granted in respect of the estate and effects of the same deceased Person by some other Ecclesiastical Court having competent jurisdiction, provided application be made for such allowance within Six calendar Months next after the probate or letters of administration shall have been revoked, or next after the subsequent probate or letters of administration shall have been granted, as the case may be; and also provided the circumstances be verified by affidavit, and such void probate or letters of administration be delivered up to the said Commissioners to be cancelled; and it shall be lawful for the said Commissioners, and they are hereby required to allow as spoiled, and to give other Stamps in lieu of any Stamp affixed to any inventory which shall have been exhibited or recorded as aforesaid in error, provided application shall be made within Twelve calendar Months after it shall have been ascertained that such inventory was exhibited and recorded in error; and also, provided the circumstances be verified by affidavit to the satisfaction of the said Commissioners, and such void inventory be delivered up to them to be cancelled.

and also Stamps on inventories exhibited in error.

123.
Probates of Wills, Letters of Administration, and Inventories, valid as to Trust Property, though the value thereof be not covered by the Stamp Duty.

And be it Enacted, That the probate of the will or the letters of administration, or inventory of the effects of any Person deceased, shall be deemed and taken to be valid and available by the executors or administrators of the deceased, for recovering, transferring or assigning any debt or other personal estate or effects whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such debt or other personal estate or effects, or the amount or value of so much thereof or such interest therein as was trust property in the deceased (as the case may be), shall not be included in the amount or value of the estate in respect of which the Stamp Duty was paid on such probate, letters of administration or inventory.

124.
Duty to be paid by Executors or Administrators on retaining or paying Legacies.

If Duty be not paid before Legacies are retained by Executors, or discharged, they having deducted it, the amount shall be a Debt from them to His Majesty;

and if they pay Legacies without deducting such Duty, it shall be a Debt from both Parties.

And be it Enacted, That the Duties by this Act granted on legacies, and on successions, and on residues and shares of residues given by the wills, or passing by the intestacies of Persons deceased, and payable out of their personal estate, shall be accounted for, answered and paid by the executor or administrator of any Person deceased, upon retainer, for his own benefit, or for the benefit of any other Person, of any legacy or any part of any legacy, or of the residue of any personal or moveable estate, or any part of such residue, which he shall be entitled so to retain, either in his own right, or in the right or for the benefit of any other Person, and also upon the delivery, payment or other satisfaction or discharge whatsoever of any legacy or any part of any legacy, or of the residue of any personal estate, or any part of such residue, to which any other Person shall be entitled; and in case any executor or administrator shall retain for his own benefit, or for the benefit of any other Person, any legacy or any part of any legacy, or the residue of any personal estate, or any part of such residue, which such Person shall be entitled so to retain either in his own right or for the benefit of any other Person, and upon which any Duty shall be chargeable by virtue of this Act, not having first paid such Duty, or shall deliver, pay or otherwise howsoever satisfy, compound or discharge any legacy or any part of any legacy, or the residue of any personal estate or any part thereof to which any other Person shall be entitled, and upon which any Duty shall be chargeable by virtue of this Act, having received or deducted the Duty so chargeable, then and in every such case the Duty which shall be due and payable upon every such legacy and part of legacy, and residue and part of residue respectively, and which shall not have been duly paid and satisfied to His Majesty, according to the provisions of this Act, shall be a debt to His Majesty of or from such executor or administrator; and in case any executor or administrator shall deliver or pay or otherwise howsoever satisfy, compound or discharge any such legacy or residue, or any part of such legacy or residue, to or for the benefit of any Person entitled thereto, without having received or deducted the Duty chargeable thereon, (such Duty not having been first duly paid to His Majesty, according to the provisions herein contained,) then and in every such case such Duty shall be a debt to His Majesty, as well of and from such executor or administrator as of and from the Person to whom the payment thereof shall be made.

125.
By whom Duties on Legacies charged on Real Estate shall be paid.

And be it Enacted, That the Duties by this Act granted upon legacies charged or rendered burdens upon, or made payable out of any real estate or the rents thereof, or out of any monies to arise by the sale, burden, mortgage or other disposition of any real estate, or upon residues or parts or shares of residues of any such monies, shall be accounted for answered and paid by the trustee, or disponee to whom the real estate shall be devised or disponed, out of which the legacy or share of any money arising out of the sale, burden, mortgage or other disposition of such real estate shall be to be paid or satisfied; or if there shall be no trustee, then by the Person entitled to such real estate, or the rents and profits thereof, subject to any such legacy, or by the Person empowered or required to pay or satisfy any such legacy; and the said Duties shall be retained by the Person paying or satisfying any such legacy or share of money, and shall be accounted for, satisfied and paid to His Majesty, at such times, in such manner and according to such rules and regulations as are hereinbefore specified and prescribed in respect of the Duties granted on legacies payable out of personal estate; and in case the said Duties shall not be paid or satisfied to His Majesty, according to the provisions herein contained, then and in every such case such Duty shall be a debt to His Majesty of and from the trustee or disponee of such real estate as aforesaid, or the Person entitled thereto, subject to such legacy as aforesaid, and also of and from the Person to whom the same shall have been paid without the Duty chargeable thereon having been first deducted.

126.
When Executors, &c. shall not have paid the Legacy Duties in reasonable time, the Court of Exchequer may grant a Rule requiring Executors, &c. to deliver an Account, upon oath, of the Legacies paid.

And be it Enacted, That in every case in which any executor or administrator, or disponee or trustee, or other Person required or empowered to pay or satisfy any legacy, shall not have paid the Duties by this Act granted and made payable upon or in respect of any legacy, or any residue or part or share of residue, within proper and reasonable time, it shall be lawful for His Majesty's Courts of Exchequer in *England*, *Scotland* or *Ireland*, as the case may be, upon application to be made for that purpose on behalf of the Commissioners of Stamps and Taxes, on such affidavit as to the said Court may appear to be sufficient, to grant a rule or order requiring such executor, administrator, trustee, disponee or other Person as aforesaid, to show cause why he should not deliver to the said Commissioners an account upon oath of all the legacies, or of the personal or moveable property, or of monies arising from the sale, burden, mortgage or other disposition of real estate or rents thereof, directed by the will to be sold, burdened, mortgaged or otherwise disposed of, respectively paid or to be paid or administered or possessed, or managed by such executor, administrator, disponee or trustee, or other Person as aforesaid as the case may be, and why the Duties by this Act granted on any such legacies or residue, or part or share of residue of any such property or monies have not been paid, or should not be forthwith paid according to law, and to make any such rule or order of Court absolute, with full costs in every case in which the same may appear to the said Court to be proper and necessary for the better enforcing the payment of any of the said Duties.

127.
If Suit be instituted concerning Administration, the Court to provide for payment of Duty.

And be it Enacted, That if any suit shall be instituted concerning the administration or management of the personal or moveable estate of any Person dying testate or intestate, or any part of such estate, in which any direction shall be given touching the payment of any legacy or legacies of such Person, or the residue of his personal estate, or any part thereof, or of the monies to arise by the sale, burden, mortgage or other disposition of his real estate, or any part thereof, or the residue or parts, or shares of the residue of such monies, the Court wherein such suit shall be instituted, in giving directions concerning the same, or in taking or obtaining an account of any such estate, or otherwise acting in any way concerning or relating to, or regulating the disposal of the same, shall take care that no payment or allowance shall be made in respect of any legacy or part of legacy, or of any residue or part of residue, in any manner whatsoever, without due proof of the payment of the Duties imposed by this Act.

128.
The value of Annuities, and the Duty thereon, shall be calculated according to the Schedule annexed, and the Duty paid by Instalments, &c.

And be it Enacted, That the value of any legacy given by way of annuity, whether payable annually or otherwise, for any life or lives, or for years determinable upon any life or lives, or for other period of time, shall be calculated and ascertained, and the Duty chargeable thereon shall be charged according to the Tables and Rules in the Schedule marked (B.) to this Act annexed, and the Duty chargeable by this Act on any such annuity, shall be paid by four equal payments, the first of which payments of Duty shall be made before or on completing the payment of the first year's annuity, and the three others of such payments of Duty shall be made in like manner successively, before or on completing the respective payments of such annuity for the three succeeding years respectively; and the value of any such annuity, if determinable upon any contingency besides the death of any Person, shall be calculated without regard to such contingency: Provided always, That if any such annuity shall determine by the death of any Person before Four years' payment of such annuity shall become due and payable, then and in such case the Duty shall be payable in proportion only to so many of the payments of the said annuity as actually accrued and became due and payable; and in case any such annuity shall at any time determine upon any other contingency than the death of any Person, then and in such case not only all payments of Duty which would otherwise become due after the happening of such other contingency, if any such would become due, shall cease, but it shall be lawful for the Person who shall have paid the Duties which shall have previously become due, to apply for and obtain a return of so much of the said Duty so paid as will reduce the same to the like Duty as would have been payable by such Person for such annuity, calculated according to the term for which the same shall have actually endured; and the Commissioners of Stamps and Taxes shall settle and determine such abatement according to the said Tables, and shall cause the amount thereof to be paid to the Person entitled to the same, out of any monies in their hands arising from the Duties imposed by this Act.

129.
The value of Annuities payable out of Legacies, and the Duty, shall be calculated as hereinbefore directed with respect to other Annuities, and the Duty shall be charged on the value of such Legacies, after deducting such Annuities, &c.

And be it Enacted, That the value of any legacy given by way of annuity for any life or lives, or for years determinable on any life or lives, or for other period of time, and charged on and made payable out of any other legacy, shall be calculated, and the Duty shall be charged thereon in the same manner as hereinbefore directed with respect to other annuities; and the Duty on the legacy charged with such annuity, if any Duty shall be chargeable for such legacy, shall be calculated on the value of such legacy, after deducting the value of such annuity; and the Duty for such annuity shall be paid by the Person entitled to the legacy charged with such annuity, by four equal payments, in the same manner as the same would be payable according to the provisions hereinbefore contained if such annuity had been a direct gift to the annuitant, and subject to the like proviso in case such annuity shall determine before four years' payment shall become due; and the payment which shall be made for such Duty shall be retained by the Person paying the same out of the first four years' payments of such annuity, if so many shall become due, or out of so many of such payments as shall become due, by equal portions.

130.
Duties on Legacies given to purchase Annuities, shall be calculated on the Sum necessary to purchase same.

And be it Enacted, That the Duty payable upon any legacy which shall be given for the purpose of purchasing, or with direction to purchase any annuity, with any personal estate, or with money charged or rendered a burden upon or to arise by the sale, burden, mortgage or other disposition of any real or heritable estate of any testator or any part thereof, shall be calculated upon the sum necessary to purchase such annuity according to the Tables before mentioned, and shall be deducted from such sum, and shall be paid as in the case of other pecuniary legacies; and the Person paying or satisfying such legacy, and the Person for whose benefit the same shall be paid or satisfied, shall be discharged by payment of such Duty so calculated as aforesaid, from all other demands in respect of the Duty payable on such legacy; and the annuity to be purchased for the benefit of the Person entitled to the benefit of such legacy, shall be reduced in proportion to the amount of the Duty payable thereon as aforesaid, and such reduction shall be calculated in the same manner as the Duty so payable is hereinbefore directed to be calculated; and the purchase of such reduced annuity, together with the payment of such Duty, shall satisfy and discharge such legacy as fully as if an annuity had been purchased equal in amount to the annuity so directed to be purchased.

131. Duty on Legacies, the value of which can only be ascertained by application of the allotted Fund, shall be charged on the Money as applied.

And be it Enacted, That if any benefit shall be given by any will or testamentary instrument in such terms that the amount or value of such benefit can only be ascertained from time to time by the actual application of the fund allotted for such purpose, or made chargeable therewith, or if the amount or value of any benefit given by any will or testamentary instrument cannot, by reason of the form and manner of the gift, be so ascertained that the Duty can be charged thereon under any of the directions hereinbefore contained, then and in every such case such Duty shall be charged upon the several sums of money or effects which shall be applied from time to time for the purposes directed by such will or testamentary instrument as separate and distinct legacies or bequests, and shall be paid out of the fund which may be applicable for such purposes or charged with answering the same.

132. How Duty on Legacies enjoyed by Persons in succession, or having partial Interests therein, shall be charged,

And be it Enacted, That where any legacy, or residue or part of residue, shall be given to or for the benefit of, or so that the same shall be enjoyed by, different Persons in succession, who shall be chargeable with the Duties by this Act imposed at one and the same rate, the Duty on such legacy shall be charged upon and paid out of the legacy or residue, or part of the residue so given, as in the case of a legacy to one Person; and where any legacy or residue, or part of residue, shall be given to or for the benefit of, or so that the same shall be enjoyed by different Persons in succession, some or any of whom shall be chargeable with no Duty, or some or any of whom shall be chargeable with different rates of Duty, so that one rate of Duty cannot be immediately charged thereon, all Persons who under or in consequence of any such bequest shall be entitled for life only, or to any other temporary interest, shall be chargeable with the Duty in respect of such bequest in the same manner as if the annual produce thereof had been given by way of annuity, and such

Persons respectively shall be so chargeable with such Duty, and the same shall be payable when they shall respectively become entitled to and shall begin to receive such produce, and shall be paid by equal portions during the term of four years, if they shall so long continue to receive such produce in manner hereinbefore directed as to annuities; and where any other partial interest shall be given, or shall arise out of such property so to be enjoyed in succession, the Duty on such partial interest shall be charged and paid in the same manner as the same is hereinbefore directed to be charged and paid in like cases of partial interests charged on any property given otherwise than to different Persons in succession; and every Person who shall become absolutely entitled to any such legacy, or residue or part of residue so to be enjoyed in succession, shall, when and as he shall receive the same or begin to enjoy the benefit thereof, be chargeable with and pay the Duty for the same, or such part thereof as shall be so received, or of which the benefit shall be so enjoyed, in the same manner as if the same had come to such Person immediately on the death of the Person by whom such property shall have been given to be enjoyed, or in such manner that the same shall be enjoyed in succession.

133. By whom the Duties shall be paid on Legacies enjoyed by Persons in succession chargeable with the same rate of Duty.

And be it Enacted, That the Duty payable on any legacy or residue, or part of residue so given to or so to be enjoyed by different Persons in succession, upon whom the Duty shall be chargeable at one and the same rate, shall be deducted and paid by the executor or administrator, trustee, disponee or other person required or empowered to pay and satisfy the same, upon payment or other satisfaction or discharge of every or any part of such legacy or residue, or part of residue to any trustee or other person to whom the same shall be payable or paid, in trust for or for the benefit of the Persons so entitled thereto in succession; and if the same shall not be so paid or satisfied to any such trustee, but shall be retained by the executor, administrator, trustee, disponee or other person as aforesaid, then such Duty shall be deducted and paid out of the capital of the property so given, upon receipt or payment of any interest or produce of such capital or any part thereof, by any of the Persons so entitled in succession, according to the amount of the capital of which such produce shall be so received or paid; and where the Duty chargeable upon any such bequest for the benefit of or to be enjoyed by different Persons in succession, shall be chargeable at different rates, so that the same cannot be paid at one and the same time, but must be paid in succession as aforesaid, then and in such case the executor or administrator, trustee, disponee or other person as aforesaid, shall be chargeable with such Duties in succession, in the same manner as such Persons in succession would be chargeable in case of immediate bequests, unless the property bequeathed shall have been paid, or otherwise satisfied to or vested in any trustee or other person to whom the same shall be payable, in trust for or for the benefit of the Person entitled thereto as aforesaid, in which case such trustee or other person, or his representatives, shall be chargeable with the Duties for or in respect of such property so vested in him, in such and the same manner as if he were executor or administrator; and in like manner, where any partial interest shall be given, or shall arise out of any such property so to be enjoyed in succession, and such partial interest shall be satisfied or paid by the Person so enjoying such property, such Person shall be chargeable with the Duties for and in respect of such partial interest, and shall retain and pay the same accordingly, in such and the same manner as if he were executor or administrator; and in all such cases, every Person so chargeable respectively with Duty shall be a debtor to His Majesty in like manner, and shall be subject to the like penalties as any executor or administrator is by this Act made chargeable and subject to;

Plate, &c. while enjoyed in kind, not liable to Duty till in possession of Persons having power to dispose or having the disposal thereof.

Provided always, That no Duty shall be paid on any articles of plate, furniture or other things not yielding any income, and given to or for the benefit of, or so as that the same may be enjoyed by different Persons in succession, whilst the same shall be enjoyed in kind only by any Person not having any power of selling or disposing thereof, so as to convert the same into money or other property yielding any income; but if the same shall be actually sold or disposed of, or shall come to any Person having power to sell or dispose thereof, or having an absolute interest therein, then and in every such case the same Duty shall be chargeable and paid thereon as if the same had been originally given absolutely and with full power to sell or dispose thereof, and shall be chargeable upon and paid by the Person by whom or for whose benefit the same shall be sold, or who shall have power to sell or dispose thereof, or having an absolute interest therein, and shall become the debt of such Person, but shall not be a charge on any Person by reason of his having assented to such sale as an executor or administrator;

Duty on Legacies or Residues enjoyed in succession, shall be charged as such, whether taken under Wills, or by Intestacy.

Provided also, That where any legacy or any residue or part of residue shall be so given by any will, or shall be otherwise disposable in such manner that different Persons shall become entitled thereto in succession, the Duty shall be charged thereon as given to be enjoyed in succession, whether the Person entitled thereto shall take the same, or any part thereof, under or by virtue of any such will, and the dispositions or provisions therein contained, or in default of such dispositions or provisions and as entitled by intestacy.

134. Duty on Legacies in Joint Tenancy, shall be paid in proportion to the Interest of the Parties.

And be it Enacted, That where any legacy or residue, or part of residue, shall be given or provided to or for the benefit of any Persons in joint-tenancy or life-rent, some or one of whom shall be chargeable with any Duty by this Act imposed, and some or one of whom shall not be so chargeable, the Person so chargeable with Duty shall pay such Duty in proportion to his interest in such bequest; and if any such Person so chargeable with Duty, and entitled in joint-tenancy or life-rent as aforesaid, shall become entitled by survivorship, or by severance of the joint-tenancy, or otherwise, to any larger interest in the property bequeathed than that in respect of which Duty shall have been paid, then and in such case the Person so becoming entitled by survivorship, or by severance or otherwise, shall be charged with the same Duty as if the property to which such joint-tenant or life-renter shall so become entitled, had been originally given to or for the benefit of such Person only.

135. Duty on Legacies subject to Contingencies, shall be charged as for absolute Bequests.

And be it Enacted, That when any legacy or any residue or part of residue shall be given, subject to any contingency which may defeat such gift, and whereupon the same may go to some other Person, such bequest, unless charged as an annuity under the provisions herein contained, shall be charged with Duty as an absolute bequest to the Person who shall take the same, subject to such contingency, and such Duty shall be paid out of the capital of such legacy or residue or part of residue, notwithstanding the same may upon such contingency go to some Person not chargeable with the same Duty or with any Duty; and if such contingency shall afterwards happen, and the property so bequeathed shall thereupon go in such manner that the same, if taken immediately after the death of the testator under the same title, would have been chargeable with a higher rate of Duty than the Duty so paid, the Person becoming entitled thereto shall be charged with and shall pay the difference between the Duty so paid and such higher rate of Duty.

136. Legacies, subject to power of Appointment, shall be charged as Legacies in succession.

And be it Enacted, That where any legacy, or the residue or any part of the residue of any personal estate, or monies arising from real or heritable estate, shall be subjected to any power of appointment or disposal, to or for the benefit of any Person specially named or described as the object of such power, such property shall be charged with Duty as property given to different Persons in succession; and in charging such Duty, not only the Person who shall take previously or subject to such power of appointment or disposal, but also any Person who shall take under or in default of any such appointment, when and as they shall take respectively, shall be charged in respect of their several interests, whether previous or subject to, or under or in default of such appointment, with the same Duty, and in the same manner as if the same interests or benefits had been given to them respectively in or by the will containing such power, in the same order and course of succession as shall take place under and by virtue of such power of appointment or disposal, or in default of execution thereof, as the case may happen to be; and where any property shall be given for any limited interest or benefit, and a general and absolute power of appointment or disposal shall also be given to any Person to whom the property would not belong in default of such appointment, such property, upon the execution of such power, shall be charged with the same Duty, and in the same manner, as if the same property had been immediately given to the Person having and executing such power, after allowing any Duty before paid in respect thereof; and when any property shall be given with any such general power of appointment or disposal, which property in default of appointment or disposal, will belong to the Person to whom such power shall also be given, such property shall be charged with and shall pay the Duty by this Act imposed, in the same manner as if such property had been given to such Person absolutely in the first instance without such power of appointment or disposal.

137.
Money directed by Will to be laid out in purchase of real Estate, for the use of any one in fee-simple, shall be charged with Duty as an absolute Legacy of Money.
And where such real Estate shall be for different Persons in succession, liable to the same rate of Duty, the Legacy shall be charged with Duty as if given to one absolutely;

And be it Enacted, That where any personal or moveable estate, or any monies arising from real or heritable estate, shall by any will be directed to be applied in the purchase of real or heritable estate, to be given or disponed to or for the benefit of any Person in fee-simple, such personal or moveable estate, or monies arising from real or heritable estate, shall be charged with and shall pay Duty as if the same had been given absolutely to such Person; and where the real or heritable estate to be purchased shall be given or directed to be disponed for the benefit of and to be enjoyed by different Persons in succession, all of whom shall be liable to the same rate of Duty under this Act, or all of whom shall be so liable, with the exception of the Person who may be entitled to the ultimate interest or benefit, to take effect only upon or after the determination of all and every the previous estate or estates of inheritance or rights of fee limited or directed by the will under which the real or heritable estate is given or to be enjoyed, such personal or moveable estate or monies arising from real or heritable estate, shall be charged with and shall pay Duty as if the same had been given absolutely to any one of the Persons liable to the same rate of Duty: Provided always, That if before the personal or moveable estate, or monies arising from real or heritable estate shall be applied in the purchase of real or heritable estate, the Person entitled to such ultimate interest or benefit as aforesaid, shall happen to be the Person who shall first or alone become entitled to an estate of inheritance in possession, or

If before the Money shall be laid out in such real Estate, the Person entitled to the ultimate Interest shall take the first Estate of In-right in fee-simple of the real or heritable estate so to be purchased, and such Person shall be liable to a less rate of Duty than that which may have been previously paid, it shall be lawful for the Commissioners of Stamps and Taxes, (upon being satisfied thereof by affidavit, or by such other proof as they shall deem expedient to require, and upon application made to them within Twelve calendar Months next after such Person shall so become entitled to an estate of inheritance in possession, or right in fee-simple of the real or heritable estate so to be purchased), to return the difference between the higher rate of Duty paid in the first instance, and such lower rate of Duty, to the Person who shall appear to the said Commissioners entitled to receive the same; but in case the Person becoming entitled as aforesaid to an estate of inheritance in possession, or right in fee-simple of the real or heritable estate so to be purchased, shall be liable to a higher rate of Duty than the rate of Duty before paid, such Person upon his becoming entitled as aforesaid to such estate, shall be charged with and shall pay the difference between the Duty paid in the first instance, and such higher rate of Duty; and where the real or heritable estate so to be purchased shall be for the benefit of and given or directed to be disponed so as to be enjoyed by different Persons in succession, who shall be liable to different rates of Duty, then each Person entitled thereto in succession shall be charged with and shall pay the Duty on the personal or moveable estate, or monies arising from real or heritable estate, in such and the same manner as if such estate or monies had been a legacy of personal estate not directed to be applied in the purchase of real or heritable estate, until some Person shall become entitled to an estate of inheritance in possession or right in fee-simple of the real or heritable estate so to be purchased, or until the same shall be applied in the purchase of real or heritable estate, or until an order shall be obtained for the payment, transfer or disposal thereof, from the High Court of Chancery or other Court in *England*, *Scotland* or *Ireland*, under any Act in force for the relief of Persons entitled to entailed estates to be purchased with trust monies, and such Duty shall be accounted for, and shall be answered and paid by the Person who in cases of bequests of personal estate in succession not directed to be applied in the purchase of real or heritable estate, would be responsible for the payment of the Duties by this Act.

heritance, and shall be liable to a less rate of Duty, Commissioners shall return the difference to him;

but if such Person be liable to a higher rate of Duty, he shall be charged with the difference.

Where such real Estate shall be for Persons in succession liable to different rates of Duty, each shall be charged as for a Legacy of personal Estate until some Person shall take an Estate of Inheritance, or until the Money shall be applied in purchase of such real Estate, or an Order shall be obtained from Chancery under Acts 40 G. 3. c. 56, 53 G. 3. c. 46, & 7 G. 4. c. 45.

138. And be it Enacted, That where the real or heritable estate directed to be purchased as aforesaid, shall be for the benefit of and to be enjoyed by different Persons in succession, chargeable with different rates of Duty, if, before the personal or moveable estate, or money arising from real or heritable estate, shall be actually applied in the purchase of real or heritable estate, or shall be paid, transferred or

Where such real Estate shall be for different Persons in succession liable to different rates of Duty, any Person taking an Estate of Inheritance therein before the Money is actually applied, shall be charged as for a Bequest of personal Estate.

or disposed of by an order of the High Court of Chancery, or other Court in *England* or *Ireland*, as before mentioned, any Person shall become entitled to an estate of inheritance in possession, or right in fee-simple to the real or heritable estate to be purchased therewith, or with so much thereof as shall be remaining unapplied, the same Duty which ought to be paid by such Person, if absolutely entitled thereto as personal estate, by virtue of any bequest thereof as such, shall be charged on such Person.

139. Where such real Estate shall be for different Persons in succession liable to different rates of Duty, if before any Person shall take an Estate of Inheritance therein, the Money shall be applied, &c.; it shall be charged with Duty as an absolute Legacy of personal Estate to the Person entitled to the first Estate of Inheritance, deducting the value of the antecedent particular Estate.

And be it Enacted, That where the real or heritable estate directed to be purchased as aforesaid, shall be for the benefit of and to be enjoyed by different Persons in succession, who shall be chargeable with different rates of Duty, if before any Person shall become entitled to any such estate of inheritance in possession thereof, or to the right thereto in fee simple as aforesaid, the personal or moveable estate, or money arising from real or heritable estate, shall be proposed to be applied in the purchase of real or heritable estate, or to be disposed of by an order of the High Court of Chancery in *England* or in *Ireland*, or other Court as hereinbefore mentioned, the same shall be charged with and shall pay Duty as an absolute legacy of personal estate, at the rate to which the Person would be liable to whom, at the time of the same being so applied or disposed of as aforesaid, the first or only estate of inheritance or right in fee-simple in the real or heritable estate shall stand, or if in esse would stand, limited or destined, if such Person were entitled to the money so to be applied or disposed of as a legacy of personal estate, after deducting from the amount of such money, the then value of the antecedent estate of the Person then in the enjoyment of the annual proceeds of such money, so as to reduce the amount on which the Duty is to be paid to the value of the expectant interest in such real or heritable estate so directed to be purchased, after the determination of such antecedent or particular estate; and in order to compensate the Person entitled to such antecedent or particular estate for the diminution of his income to arise from such real or heritable estate, by reason of the sum required for the payment of the said Duty being subtracted from the capital of the money to be applied or disposed of, such Person shall, out of such money so to be applied or disposed of, be entitled to and shall receive such sum as shall be the amount of the difference between the Duty so paid upon the value of such expectant interest and the Duty which would be payable at the same rate upon the amount of the sum which would be about to be so applied, paid, transferred or disposed of as aforesaid, if the same were then vested in possession in the Person then entitled, or who if in esse would be entitled to such first or only estate of inheritance or right in fee-simple as aforesaid.

Compensation shall be made to the Possessor of the particular Estate, for the diminution of his income by such payment.

And

140.

Duty payable out of the Capital, shall be paid out of the Funds to be applied, and shall be accounted for upon retainer or payment of the Money, &c.

Penalty 10*l.* per centum on the Amount.

And be it Enacted, That in all cases where the Duty shall be payable out of the capital of any personal or moveable estate, or money arising from real or heritable estate, the same shall be raised and paid out of the fund to be applied in the purchase of real or heritable estate, and shall be accounted for, answered and paid by the trustee, or if no trustee, by the Person empowered by the will or testamentary instrument, or by law, to lay out, or who may actually apply such personal or moveable estate, or money arising from real or heritable estate, in the purchase of real or heritable estate, upon retainer, application or payment of such personal or moveable estate, or money arising from any real or heritable estate for the purposes aforesaid; and for neglect thereof such Person shall forfeit the sum of Ten Pounds per centum on the amount or sum upon which the Duty shall be payable, and the sum so forfeited shall be a debt to His Majesty, from such Person.

141.

Where part only of such Trust Funds shall be invested, &c. then such part, and the part remaining uninvested, &c. shall be liable to the same Duty as the whole.

And be it Enacted, That when part only of the money, or personal or moveable estate, or money arising from real or heritable estate, shall be invested in purchases, or ordered to be paid as hereinbefore is mentioned, then and in every such case, and whenever and so often as the same shall happen, as well the part so invested or ordered to be paid, as also the part if any remaining uninvested and not ordered to be paid, shall be liable to the same Duty and mode of payment thereof, and the same provisions in all respects as are hereinbefore expressed and contained in respect to the whole, or as near thereto as the circumstances of the case will admit.

142.

In case of difficulty in assessing Duty in any of the modes specified, Commissioners may compound for the same;

or the Commissioners or Parties may apply for leave to compound to the Court of Exchequer, who shall appoint a person to adjust the Amount; and if the Court shall confirm such adjustment, the sum so adjusted shall be

And be it Enacted, That where any difficulty, inconvenience or disagreement shall arise in assessing the Duty upon money directed by will to be applied in the purchase of real or heritable estate, in any of the modes hereinbefore directed, and the Person liable to the payment thereof shall be desirous to compound for the same, it shall be lawful for the Commissioners of Stamps and Taxes to accept of such a sum as may be agreed upon between them and the parties interested, as a fair and reasonable equivalent for the same in lieu of such Duties; or if the said Commissioners, or the parties interested respectively, shall refuse or decline to compound for the said Duties, it shall be lawful for either of them to make application to the Court of Exchequer at *Westminster*, if the deceased Person resided in *England* or elsewhere, except in *Scotland* or *Ireland*, and to the Court of Exchequer in *Scotland* or *Ireland* respectively, if the deceased Person resided in *Scotland* or *Ireland* respectively, for leave to compound for such Duties, stating upon oath all the material and necessary circumstances attending the same; and in such case it shall be lawful for such Court of Exchequer in *England*, *Scotland* or *Ireland*, as the case may be, to appoint a proper Person to adjust and settle paid and accepted in discharge of the said Duties.

Certificate of Commissioners on Receipt of such Composition.

the sum which justly and equitably, under all circumstances, ought to be paid in lieu of the said Duties; and if such Court of Exchequer to which such application shall be so made shall confirm such adjustment and settlement, and shall order the sum so adjusted and settled to be paid or accepted accordingly, it shall be lawful for the said Commissioners and the Parties interested, by authority of such order, to pay and accept payment of the sum so adjusted and settled in full discharge of the Duty in question; and after payment thereof, the said Commissioners shall grant a certificate expressing the receipt of such sum by way of composition for such Duty, by virtue of the agreement entered into as aforesaid, or under such order, as the case may be; and every Person to whom such certificate shall be granted, and all other Persons who shall be liable for the payment of the said Duties, shall afterwards be discharged from the payment thereof; and in all future payments of the property in respect of which the Duties shall be payable, it shall be lawful for any Person to pay, apply or dispose of the same, and for all Persons entitled to the benefit thereof to receive the same, without having the receipts and discharges in writing required by this Act to be given and taken for the same, stamped as by this Act is directed in other cases.

143.
Estates pur auter Vie applicable as personal Estates to be charged as such.

And be it Enacted, That estates pur auter vie, applicable by law in the same manner as personal estate, shall be charged with the Duties by this Act imposed as personal estate.

144.
Where any Person shall in his lifetime by Deed, &c. not delivered to a Trustee or Grantee gratuitously or otherwise than for a valuable consideration, give or dispose of personal Estate in such manner as to take place after his death, to or for the benefit of any other person, such Gift, &c. shall, on his decease, be deemed a Legacy, and chargeable as such.

And be it Enacted, That where any Person dying after the commencement of this Act, shall in his lifetime gratuitously or otherwise than for a bonâ fide valuable consideration, have given, assigned, disponed, transferred, settled or otherwise disposed of any personal or moveable estate, to or for the benefit of any other Person, where such gift, assignment, transfer, settlement or disposition shall be intended not to entitle the Person in whose favour the same shall be made to the possession or beneficial enjoyment of the property therein comprised until after the death of the Person making the same, and where such gift, assignment, transfer, settlement or disposition shall be made or evidenced by any deed or instrument in writing, not actually delivered into the possession or power of the trustee or trustees, or if there be no trustee or trustees, into the possession or power of the grantee or grantees named therein, within One calendar Month after the date and execution thereof, then and in every such case the personal or moveable estate comprised in or affected by any such gift, assignment, transfer, settlement or other disposition (not actually revoked or made void) shall after the death of the Person making or having made the same, be deemed and taken to be a legacy, within the intent and meaning of this Act, to all intents and purposes whatsoever, and shall be charged and chargeable with the Duties granted by this Act upon legacies, in such manner as if the gift, assignment, transfer, settlement or other disposition made by such deed or other instrument as aforesaid had been contained in or by any will of the Person making the same; and all monies, stocks, funds, debts or securities for money, chattels real and personal, and other effects or moveable estate which shall or may be comprised in any such gift, assignment, transfer, settlement or other disposition as aforesaid, (not actually revoked or made void) shall, after the decease of the Person making the same, and for the purpose of making the same chargeable with the Duties on legacies under this Act, be deemed and considered to be and remain part of the personal or moveable estate of such Person; and all and every the powers, provisoes and directions contained in this Act relative to the Duties on legacies, for ascertaining the amount or value of legacies, and for determining the mode and time or times of paying the Duties thereon, and inflicting penalties in default of such payment, or otherwise concerning the same, shall apply and be put in force with respect to any property and effects disposed of by any such deed or instrument as aforesaid, and with respect to any estate, right, interest or benefit to be taken or enjoyed under and by virtue of such deed or instrument, in such manner to all intents and purposes as if the same had been contained in and given or created by any will or Testamentary Instrument of the Person making such disposition.

The property affected by such Gifts, shall be considered as part of the Giver's personal Estate, at his decease.

All the powers of this Act relating to the Duties on Legacies, &c. shall apply to Property comprised in any such Gift.

145.

And be it Enacted, That every Person in whom any monies, stocks, funds, debts or securities for money, chattels real or personal, or other moveable estate comprised in or affected by any such deed or instrument as aforesaid shall become vested as a trustee or otherwise, and also every Person who shall be beneficially interested in or entitled to such monies, stocks, funds, debts, securities, chattels and effects, or other moveable estate, by virtue of any such deed or instrument, and the heirs, executors and administrators of every such trustee and other Person as aforesaid, shall be respectively answerable and accountable for the Duties by this Act imposed upon such monies, stocks, funds, debts, securities, chattels and other moveable effects respectively, as for a debt or debts due and payable to His Majesty; and it shall be lawful for any Person in whom any such monies, stocks, funds, debts, securities, chattels and effects or moveable estate as aforesaid shall become vested as a trustee as aforesaid, and his executors or administrators, and also for any Person who shall become beneficially entitled in possession to any partial or qualified right or interest of and in the same, or any part thereof, or for his guardian, tutor or curator, during his minority or pupilarity, by calling in, selling, burdening or mortgaging, or otherwise disposing of such monies, stocks, funds, debts,

All Trustees and Persons interested in Property so disposed, shall be answerable for the Duties thereon.

Such Trustees and Persons may, by Sale, Mortgage, &c. of such property, raise Money to pay the said Duties; and their Receipts shall be sufficient discharges to purchasers.

securities, chattels and other estate or effects respectively, or any competent part thereof, to raise and levy so much money as shall be sufficient to pay the Duties or proportion of Duties which shall by virtue of this Act become payable in respect of the same monies, stocks, funds, debts, securities, chattels and effects; and the receipts of the Persons respectively hereby authorized to raise such monies as aforesaid, shall in all cases be good and sufficient discharges to purchasers, debtors, mortgagees or other Persons paying such monies.

146.

Notice of the death of any Person making any such Gift or Disposition shall, within Six Months, be given to the Stamp Office by the party first interested, if the death be in any part of the United Kingdom, or within Twelve Months if elsewhere;

and the Deed of Gift shall be left at the Stamp Office;

to be returned within Fourteen days, with an Indorsement, certifying the notice of such death.

No such Deed shall be valid after the death of the Person making the same, until such Indorsement at the Stamp Office.

And be it Enacted, That when any person who shall have made any such gift, assignment, transfer, settlement or disposition of his personal or moveable estate or effects, or any part thereof, as is hereinbefore charged with the duties on legacies shall die, notice of his death shall be given to the Commissioners of Stamps and Taxes by the Person taking the first beneficial interest under such deed or instrument as aforesaid, within Six calendar Months next after the happening of such death, if the party deceased shall die in any part of the United Kingdom, or within Twelve calendar Months next after the happening of such death, (or as soon after the expiration of such Twelve calendar Months as may be possible) if the party deceased shall die in any place not within the United Kingdom; and the deed or other instrument by which such gift, assignment, transfer, settlement or disposition as last mentioned shall be made or evidenced, or if there shall be more than one deed or instrument relating to the same transaction, then every such deed or instrument shall (at the time of giving such notice) be produced to and left with the said Commissioners; and every such deed or other instrument shall be delivered back to the Person entitled to the possession thereof, or to his agent or solicitor, within Fourteen Days after the same shall have been so produced and left as aforesaid, with a memorandum indorsed thereon, signed by the comptroller or solicitor of the Legacy Duties for the time being, certifying that notice has been given of the death of the Person making the gift, asssignment, transfer, settlement or other disposition to which the said deed or instrument or deeds or instruments hath or have relation; which memorandum in writing, signed as aforesaid, shall be indorsed as aforesaid without fee or reward, and shall be evidence of such notice of death having been given; and no such deed or instrument as aforesaid which shall have been or shall be made or signed or executed by any Person for the purpose of making any such gift, asssignment, transfer or disposition hereby declared chargeable with Duty, as a legacy, shall be available for any purpose whatsoever, or shall be admitted or received in evidence in any court of law or equity, before or unless such memorandum in writing as aforesaid, shall be indorsed thereon, and signed by the comptroller or solicitor of the Legacy Duties for the time being, in manner and for the purpose hereinbefore directed.

147.
Proviso for Marriage Settlements, except ante-nuptial or post-nuptial Contracts in Scotland

Provided always, and be it Enacted, That nothing contained in this Act shall extend or be construed to extend to charge with any of the Duties by this Act granted on legacies, any personal or moveable estate which shall be given, assigned, transferred, settled or disposed of by any marriage settlement, or by any deed or other instrument in writing made or executed in consideration of marriage, other than and except always any sum or sums of money or other personal estate given, assigned, transferred, provided, settled or disposed of by any ante-nuptial or post-nuptial contract in *Scotland*, to or for the benefit of any child or children of the grantor or maker of such contract, in such manner as that the term of payment of such sums or provisions shall not arise, nor any interest thereon be due, during the lifetime of the father of such child or children; all which sums of money or other estate so given, assigned, transferred, provided, settled or disposed of by such ante-nuptial or post-nuptial contract, shall be deemed and taken to be legacies within the intent and meaning of this Act; and the Duties thereon shall be payable and paid in the like manner in all respects as herein provided for, in regard to the Duties payable in respect of legacies left by any will or testamentary instrument.

148.
Money left to pay Duty, not chargeable as a Legacy.

Provided always, and be it Enacted, That if by any will any direction shall be given for payment of the Duty chargeable upon any legacy or bequest out of some other fund, so that such legacy or bequest may pass free of Duty to the Person to whom or for whose benefit the same shall be given, no Duty shall be chargeable upon the money to be applied for the payment of such Duty, notwithstanding the same may be deemed a legacy to or for the benefit of the Person who would otherwise pay such Duty.

149.
In case of specific Legacy or Residue not reduced into Money, Executor may offer to pay Duty on Valuation, or may require the Commissioners to value it.

And be it Enacted, That in cases of specific legacies, and where any residue of any personal estate shall consist of property which shall not be reduced into money, it shall be lawful for the executor or administrator, or for the Person by whom the Duty on any such legacy or residue ought to be paid, to set a value thereon, and to offer to pay the Duty according to such value, or to require the Commissioners of Stamps and Taxes to appoint a Person to appraise the same, and set such value, at the expense of the Person by whom such Duty ought to be paid; and it shall be lawful for the said Commissioners to accept the Duty offered to be paid, according to the value set by the executor or administrator, or by the Person by whom the Duty for the same shall be payable without such appraisement,

Commissioners may receive the Duty, if satisfied with the value, or may appoint a Person to value.

praisement, if the said Commissioners shall think fit so to do; but if the said Commissioners shall not be satisfied with the value so set on which the Duty shall be so offered, it shall be lawful for the said Commissioners, notwithstanding such offer, to appoint a Person to appraise and set the value on such legacy or residue, on which value so set the said Commissioners shall assess the Duty payable in respect thereof, and require the same to be paid; but if the Person by whom such Duty shall be payable shall not be satisfied with the valuation made under the authority of the said Commissioners, and shall not pay the Duty accordingly, within Fourteen Days after he shall have been required so to to do by the said Commissioners it shall be lawful for such Person, or for the said Commissioners, to apply by motion to His Majesty's Court of Exchequer in *England*, *Scotland* or *Ireland* (as the case may be), for an order of the said Court to refer such valuation so made under the authority of the said Commissioners, to any one of the officers of that Court, or any other competent Person, who shall fix the same, and assess the Duty payable in respect thereof, and it shall be lawful for such Officer or Person, for the purpose aforesaid, to receive such evidence as shall be laid before him; and if the Duty assessed by such Officer or Person in manner last aforesaid shall exceed the Duty offered to be paid and refused by the said Commissioners, the expense of the proceedings in assessing such Duty shall be borne by the Person by whom such Duty shall be payable, but not otherwise; and in all or any of the cases aforesaid, the amount of Duty so ascertained shall be a debt to His Majesty, from the executor or administrator, and from the party entitled to any legacy or residue; and every such valuation and appraisement, and the payment of Duty in consequence thereof, and the acceptance of any Duty offered to be paid as aforesaid, shall be good and valid against the party entitled to such legacy or residue, and against any executor or administrator, and against the Commissioners of Stamps and Taxes, to all intents and purposes whatsoever.

Valuation may be reviewed by the Court of Exchequer.

150.
Duty on Legacies not satisfied in Money, &c. shall be paid according to the value of the satisfaction.

And be it Enacted, That where any legacy or part of legacy, or any residue or part of residue, whereon any Duty shall be chargeable by virtue of this Act, shall be satisfied otherwise than by payment of money, or application of specific effects for that purpose, or shall be released or discharged for any consideration, or shall be compounded for by the payment of any sum or consideration less than the amount or value thereof, then and in every such case it shall be lawful for the Commissioners of Stamps and Taxes, upon the facts being proved to their satisfaction, by affidavit or otherwise, to accept of Duty in respect of such legacy or part of legacy, or residue or part of residue, according to the amount or value of the sum or property taken in satisfaction thereof, or as the consideration for the release thereof, or as the composition for the same: Provided always, That if any legacy or bequest shall be made in satisfaction of any other legacy or bequest, or of any title or right to any residue or part of residue of any personal estate remaining unpaid, the Duty shall not be paid on both subjects, although both may be chargeable with Duty, but shall be paid on the subject yielding the largest Duty.

151.
If Legatees refuse to accept Legacies duty deducted, the Court, in case of Suit, may order them to pay Costs.

And be it Enacted, That if any executor or administrator, or any other Person by this Act made chargeable with Duty, shall declare himself ready and willing, and shall accordingly offer to pay any pecuniary legacy or residue, or part of residue, deducting the Duty payable thereon, or shall offer to deliver or otherwise dispose of any specific legacy, or any specific property, part of any residue of any personal estate, to or for the benefit of the Person entitled thereto, or to any trustee for such Person, upon payment of the Duty payable in respect thereof, and the Person entitled to such legacy or residue, or part of residue, or the trustee for such Person, shall refuse to accept such offer, and to give a proper release and discharge for such legacy or residue, or so much thereof as shall be offered to be paid, delivered or otherwise disposed of as aforesaid, then and in such case, although no actual tender shall be made, if any suit shall be afterwards instituted for such legacy or effects respecting which such offer shall have been made, it shall be lawful for the Court in which such suit shall be instituted, to order all costs, charges and expenses attending the same, to be paid by the Person who shall have refused to accept such offer and to give or join in such release or discharge, or such Court may order such costs, charges and expenses to be deducted and retained out of such legacy or effects, together with the Duty payable thereon, as such Court shall see fit; and in case any suit shall be instituted for payment of any legacy or residue, or part of residue, of any personal estate, and the Person sued for the same shall be desirous of staying proceedings in such suit, on payment of the money due, or delivering or otherwise disposing of the specific effects demanded, after deducting or receiving the Duty payable thereon, it shall be lawful for the Court in which such suit shall be instituted, if such Court shall see fit, on application in a summary way, to make such order as shall be just for payment of such legacy or residue, or part of residue, or for delivering or otherwise disposing of such effects, and for payment of the Duty payable thereon, and all costs, charges and expenses attending such suit.

152.
Executors, &c. may discharge Lega-

Provided always, and be it Enacted, That it shall be lawful for any executor or administrator, or for any trustee, devisee, or discies in part, on payment of the Duty accrued.

ponee or other person required or empowered to pay any legacy or residue of any real or heritable estate directed by any will or other testamentary instrument or deed to be sold, burdened, mortgaged or otherwise disposed of, from time to time to pay, deliver or otherwise dispose of any legacy, or any part of any legacy, or to make distribution of any part of the residue of any personal estate, or monies arising from real or heritable estate as aforesaid, upon payment from time to time of such proportions of the Duty by this Act imposed as shall accrue in respect of such part of such estate as shall be so paid, administered or distributed.

153.
No Legacy liable to Duty, shall be paid without a Receipt containing certain particulars.

And be it Enacted, That it shall not be lawful for any executor or administrator, nor for any trustee, disponee or other person by this Act directed and required to account for any Duty, to pay, deliver or otherwise dispose of, or in any manner satisfy, discharge or compound for any legacy whatsoever, or any part thereof, or the residue of any personal estate, or of monies arising from real or heritable estate, or any part thereof, in respect whereof any Duty is by this Act imposed, without taking a receipt or discharge in writing for the same, expressing the date of such receipt or discharge, and the names of the testator or intestate under whose will or testamentary disposition or instrument, or upon whose intestacy the title or right to such legacy, or part of legacy, or to such residue or monies, or part of residue or monies shall accrue, and of the Person to whom such receipt or discharge shall be given, and of the Person to whom such legacy or residue or monies, or part of residue or monies shall have been given or shall have belonged in consequence of intestacy, and the amount or value of the legacy or part of legacy, or residue or monies, or part of residue or monies, for which such receipt or discharge shall be given, and also the amount and rate of the Duty payable and allowed thereon; and no written receipt or discharge for any legacy, or part of any legacy, or for the residue of any personal estate, or monies arising from real or heritable estate, or any part of such residue or monies, in respect whereof any Duty is hereby imposed, shall be received in evidence, or be available in any manner whatever, except the same shall be stamped as required by this Act; and no evidence shall be given of any payment, satisfaction or discharge, or of any release or composition of or for such legacy, or any part thereof, or of or for such residue or monies, or any part thereof, without producing such receipt or discharge duly stamped as aforesaid, unless the actual payment of the Duty by this Act imposed shall first be given in evidence, and no Release or Discharge of Lands or other property of or from any Legacy or Residue or any part or share thereof, shall be inrolled or registered in any Court or in any public inrolment or Register Office in the United Kingdom without the production of such Receipt duly stamped as aforesaid or a Certificate of the due payment of the Duty from

No Receipt available, unless duly stamped

Nor Evidence of Payment of Legacy admissible, unless the Duty be proved to be paid.

from the proper Officer appointed by the Commissioners of Stamps and Taxes for the Controlling of Legacy Duties shall appear endorsed on such Release or Discharge: Provided always, That a copy of the entry in the books of the said Commissioners of the payment of such Duty, shall be admitted as evidence thereof: Provided also, That payment of any annuity shall not be deemed a payment for which such stamped receipt shall be required under the directions of this Act, except the several payments which shall complete the payments for each of the first four years during which such annuity shall be payable; and in like manner any payment in respect of any legacy or bequest hereby directed to be charged with the Duty in the same manner as annuities are hereby made chargeable with Duty, shall not be deemed a payment for which such stamped receipt shall be required, except the several payments which shall complete the payments for each of the first four years in respect of which such legacy or bequest shall be chargeable with duty as an annuity.

Proviso for Receipts for Annuities.

154.
Penalty of 10*l.* per cent. for paying or receiving Legacies without stamped Receipts.

And be it Enacted, That any executor, administrator, trustee, disponee or other person by this Act directed and required to account for any Duty, who shall pay, deliver or otherwise dispose of, or shall in any manner satisfy or discharge, or compound for any legacy given by any will or testamentary instrument, or the residue or any part of the residue of any personal estate, or of monies arising from real or heritable estate, to or for the benefit of any Person entitled to such legacy, or any part thereof, or to such residue, or any part thereof, without taking such receipt or discharge in writing as aforesaid, and causing the same to be stamped within the time by this Act allowed for stamping the same, shall forfeit the sum of Ten Pounds per centum on the sum of money, or the value of the property, if not money, for which such receipt or discharge ought to have been given in pursuance of this Act; and every Person receiving or taking the benefit of any such money or other property, without giving such written receipt or discharge as aforesaid, which shall bear date on the day of signing the same, and in which the Duty payable in respect thereof shall be expressed to have been allowed or paid to the Person to whom such receipt or discharge shall be given, shall forfeit the sum of Ten Pounds per centum on the sum of money, or on the value of the property so received or taken.

155.
Receipts to be stamped within Twenty-one days after date, on which an acknowledgement of payment of Duty shall be written.

And be it Enacted, That every such receipt or discharge for any legacy or residue, or part thereof, shall be brought within the space of Twenty-one Days after the date thereof to the Head Office for Stamps in the cities of *Westminster*, *Edinburgh* or *Dublin* respectively, or to the office of a Distributor of Stamps at any other place in the United Kingdom, to be stamped, paying the Duty for the same, and upon such payment, either at the said Head Office or at any other such office or place as aforesaid, the Receiver General or other proper officer shall write upon such receipt or discharge an acknowledgment of the payment of the Duty so paid, bearing date the day on which such payment shall be made, and shall subscribe his name thereto, and enter an account thereof in a book to be provided for that purpose, to the intent that he may be thereby charged with the sum so paid; and in case the Duty shall be so paid at the said Head Office, then the receipt or discharge so brought to be stamped shall forthwith be stamped with such one of the Stamps provided by the Commissioners of Stamps and Taxes for denoting the payment of the Duties imposed by this Act, as the case shall require; and in case the Duty shall be so paid to any distributor at any office or place as aforesaid, other than the said Head Office, the receipt or discharge whereon such acknowledgement of the payment of the Duty shall be so written and subscribed shall be transmitted within the space of One calendar Month from the day of payment of such Duty to the said Head Office, to be stamped, and the same shall be stamped accordingly with such one of the said Stamps as the case shall require; and in case the Person paying the Duty at any other office or place as aforesaid shall be desirous that the same should be transmitted to the said Head Office by the officer to whom the Duty shall be paid, and shall leave the same with him for that purpose, such officer shall thereupon sign and deliver an acknowledgment that such receipt or discharge has been so left with him, and shall transmit such receipt or discharge to the said Head Office to be stamped as aforesaid, and the same shall be returned to such officer as soon as conveniently may be after the stamping thereof, who shall deliver back the same to the Person entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same: Provided always, That if any such receipt or discharge shall not be so brought to such Head Office, or other office or place as aforesaid, within the said space of Twenty-one Days, it shall nevertheless be lawful to carry the same to the said Head Office, to be there stamped in like manner within Three calendar Months after the date thereof, paying the Duty for the same, and also the further sum of Ten Pounds per centum on the Duty by way of penalty, for not having before paid the said Duty; and in case any such receipt or discharge shall not be so brought to such office within Three calendar Months after the date thereof, it shall nevertheless be lawful to carry the same to the said Head Office to be there stamped in like manner, paying the Duty for the same, and also the further sum of Ten Pounds per centum on the amount or value of the legacy or residue for which such receipt or discharge shall have been taken by way of penalty for not having before paid the said Duty; and upon payment of such Duty and penalty as aforesaid, it shall be lawful for the said Commissioners, and they are hereby authorized and required to stamp such receipt or discharge in the same manner as if the same had been brought to the said

After such Twenty-one days, and within Three months, Receipts may be stamped at Head Office on payment of Duty and 10 per cent. Penalty.

Commissioners may remit Penalty on Receipts signed out of the United Kingdom.

said Head Office, or any other office within the space of Twenty-one Days from the date thereof; and where any such receipt or discharge as aforesaid shall have been signed out of the United Kingdom, if the same shall be brought to be stamped within Twenty-one Days after being received in the United Kingdom, it shall be lawful for the said Commissioners to remit any penalty which may have been incurred thereon, and to cause the same to be duly stamped on payment of the Duty payable in respect thereof.

156. Mistakes in paying too little Duty, may be rectified, if no Suit be instituted, on payment of the difference within Three months, and 10 *l.* per cent.

And be it Enacted, That if it shall appear by affidavit to the satisfaction of the Commissioners of Stamps and Taxes, that by mistake, and without any intention to defraud, less Duty has been paid for any legacy or residue, or part of residue, or for any monies arising from real or heritable estate chargeable with Duty by this Act, than ought to have been paid for the same, and if application shall be made to the said Commissioners to rectify such mistake, and to accept the Duty really due, before any suit shall be instituted concerning the same, and within Three calendar Months after payment of the money actually paid instead of the just Duty, it shall be lawful for the said Commissioners to accept the difference between the money paid and the just Duty, together with the sum of Ten Pounds per centum on such difference, by way of penalty, in full for the just Duty, and which shall be in discharge of all penalties incurred by non-payment of such Duty, and to cause an acknowledgment of the payment of the said Duty to be written on the receipt or discharge given for the legacy or residue or part of residue, or monies, and to be subscribed by the proper officer, and also to cause such receipt or discharge to be properly stamped, if necessary, in the same manner as would have been done if the just Duty had been originally paid.

157. If by infancy or absence, Legacies cannot be paid, the Money may be paid into the Bank of England, &c. and laid out in the Government Funds, under order of Chancery, &c. for the benefit of the parties interested.

Provided always, and be it Enacted, That where by reason of the infancy or absence beyond the seas of any Person entitled to any legacy, or to the residue of any personal estate, or any part thereof, or to any monies arising from real or heritable estate chargeable with Duty by virtue of this Act, any executor or administrator, or trustee or disponee, or other Person required or empowered to pay such legacy or monies, shall be prevented from paying the same, or some part thereof, although he may have effects for that purpose, or from paying such residue or monies, or any part thereof, although he may have the same or some part thereof in his hands, it shall be lawful for such Person, having first deducted and paid the Duty by this Act chargeable thereon, to pay such legacy or residue or monies, or any parts or part thereof respectively, or any sum or sums of money on account thereof, into the Bank of *England*, or into the Bank of *Ireland*, with the privity of the Accountant General of the Court of Chancery in *England* or *Ireland*, or in *Scotland* into any of the chartered Banks at *Edinburgh*, under the authority of the Court of Exchequer there, to be placed to the account of the Person for whose benefit such payment

ment shall be made; and for any such payment in *England* or *Ireland* such Accountant General shall give his certificate as usual in such cases, on production of the certificate of the Commissioners of Stamps and Taxes, that the Duty thereon has been duly paid, but not otherwise; and every such payment into the Bank of *England* or *Ireland*, or into one of the said chartered Banks in *Scotland*, in pursuance of this Act, shall be a sufficient discharge for the money so paid in, provided the Duty be also paid thereon as aforesaid; and such money, when paid in, shall be laid out by the Accountant General of the Court of Chancery in *England* or *Ireland* (as the case may be), without any formal request for that purpose, or by the Court of Exchequer in *Scotland*, under an authority which such Court may grant for that purpose, in the purchase of Three pounds per centum consolidated annuities transferrable at the Bank of *England*, or Three pounds and a half consolidated Bank Annuities, transferrable at the Bank of *Ireland* (as the case may require); and all such monies, or the annuities in which the same shall be invested, together with the interest or dividends thereon respectively, shall be paid or transferred to the Person entitled thereto, or otherwise applied for his benefit, on application to the Court of Chancery in *England* or *Ireland*, or to the Court of Exchequer in *Scotland* (as the case may require), by petition or motion in a summary way: Provided always, That if it shall afterwards appear that such money, or any part thereof has been improperly paid into the Bank of *England* or *Ireland*, or into any of the chartered Banks at *Edinburgh* as aforesaid, it shall be lawful for the Court of Chancery in *England* or *Ireland*, or the Court of Exchequer in *Scotland* (as the case may require) upon petition, in a summary way to dispose thereof, and of the annuities purchased therewith, and the dividends received thereon, in such manner as justice shall require: Provided also, That if it shall appear that the Duty paid in respect of any such sum of money shall be more than ought to have been paid, it shall be lawful for the Person who shall have paid such Duty, to apply to the Commissioners of Stamps and Taxes to repay such excess of Duty; and the said Commissioners are hereby authorized upon such application to repay such excess of Duty to the Person who shall appear to them entitled to receive the same, or to pay such excess of Duty into the Bank of *England* or of *Ireland*, with the privity of the said Accountant General of the said Court of Chancery in *England* or *Ireland* (as the case may be), or in *Scotland*, under the authority of the Court of Exchequer, into one of the said Banks at *Edinburgh*, for the benefit of the Person entitled, there to be placed to the same account, and to be applied in the same manner as the same would have been applicable if paid together with the remainder of the legacy or sum of money in respect of which the same shall have been paid; and the said Commissioners are hereby authorized to make such payments respectively out of any monies in their hands, and to insert such payments in their account of monies arising from the Duties imposed by this Act; and if

If improperly paid, Chancery, &c. shall dispose thereof.

Relief in case of payment of excessive Duty in such cases.

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If full Duty be not paid, deficiency may be made good under order of Chancery, &c.

if the Duty paid to the said Commissioners shall appear to be less than the Duty which ought to have been paid, it shall be lawful for the Person who paid such money into the Bank of *England* or *Ireland*, or chartered Bank at *Edinburgh* as aforesaid, upon payment of the full Duty to the said Commissioners, in the same manner as the same ought to be paid, with such penalties (if any) as ought to be paid in respect thereof, to apply to the Court of Chancery in *England* or *Ireland*, or the Court of Exchequer in *Scotland* (as the case may be), in a summary way, for the repayment of the further sum paid to the said Commissioners for such Duty, out of the money in the Bank of *England* or *Ireland*, or chartered Bank at *Edinburgh*, so paid in by such Person, or the produce thereof, which payment such Court is respectively hereby authorized to order.

158.

When Money is paid into the Bank of England, in pursuance of this Act, the Accountant General's Certificate shall be filed in the Report Office, where his Drafts on the Bank for the Money for Investments shall be entered, and shall be a warrant to the Bank for the payment, &c.

And be it Enacted, That whenever any sum of money shall be paid into the Bank of *England* with the privity of the Accountant General, in pursuance of this Act, the Accountant General's certificate of such payment shall be filed with the Register of the Court of Chancery there, in the office called the Report Office, in the same manner as certificates of payment of money paid into the Bank of *England* with the privity of the said Accountant General in pursuance of any order of the said Court are usually filed; and when the said Accountant General shall have drawn any draft on the Governor and Company of the Bank of *England*, for payment of such money in the usual form, for the purpose of applying the same in the purchase of Three pounds per centum consolidated annuities in pursuance of this Act, such draft shall be carried to the said Report Office, and be entered and signed by the Register, or one of his deputies, in the same manner as drafts drawn by the said Accountant General in pursuance of any order of the said Court are usually entered and signed; and every such draft, so drawn entered and signed as aforesaid, shall be a warrant to the said Governor and Company for payment of the money specified in such draft, in the same manner as drafts of the said Accountant General drawn, entered and signed, in pursuance of any order of the said Court, are warrants to the said Governor and Company for payment of money in other cases; and the said Court of Chancery shall, from time to time, make all such orders as shall be necessary for carrying the purposes of this Act, respecting any money so to be paid into the Bank as aforesaid, into execution; and any such order shall and may be made, either in any particular matter, or for the general purposes of this Act, as occasion shall require, and as to the said Court shall seem fit; and every such order shall be a sufficient warrant to the said Accountant General, and to the said Register, and his deputies and officers, and to the said Governor and Company of the Bank of *England*, and to all Persons whatsoever, for all things which shall be done in pursuance thereof.

And

159.
If any Legacy be refunded, the Duty shall be repaid.

And be it Enacted, That if at any time after payment of Duty on any legacy or residue, or part of residue of the personal estate, or money arising from the real or heritable estate of any Person deceased, any debt shall be recovered against the estate of such deceased Person, or any loss shall happen, by reason whereof, or for any other just cause, any legatee or other Person by whom any legacy or part of legacy, or any residue of any personal estate, or any money arising as aforesaid may have been received or retained, shall be obliged to refund the whole or any part of such legacy, or residue or money, then in every such case, upon due proof by affidavit, to the satisfaction of the Commissioners of Stamps and Taxes, of the amount of any sums so refunded, and that by reason thereof there hath been an overpayment of Duty, it shall be lawful for the said Commissioners, and they are hereby required to settle and adjust the amount of such overpayment, and to repay the same out of any monies in their hands, or to allow the same in future payments, as the case may permit or require, and to insert such payments in their account of monies arising from the Duties under this Act.

160.
Executors, &c. before retaining or paying the Residue of any Estate, shall deliver to the Commissioners of Stamps and Taxes an Account of the Estate of the deceased, and of Payments thereout according to Forms to be furnished at the Stamp Office.

And be it Enacted, That before any executor or administrator or other Person, required or empowered to pay and satisfy any residue of the personal estate or monies arising from the real or heritable estate of any deceased Person, shall retain for his own use or benefit, or shall pay, deliver, transfer, dispone, satisfy or otherwise discharge to or for the use or benefit of any other Person, such residue of personal estate, or monies arising from real or heritable estate of any deceased Person, or any part or share of such residue, to any Person entitled thereto, and also whenever (either before or after such retainer or payment), the Commissioners of Stamps and Taxes shall direct and require, such executor or administrator, or other person as aforesaid, shall deliver to the said Commissioners, or to their proper Officer, a full, true and just account of all the personal estate and of all monies arising from such real or heritable estate, or of the value of such real or heritable estate, if not actually sold, burdened, mortgaged, or otherwise disposed of at the time when such account shall be produced or required, including all rents of leasehold estates, and the rents, produce or profits of such real estate, and all dividends, interest and profits arising from the personal estate of the deceased subsequent to the time of his death, and all accumulations thereof down to the time of such account being delivered, and of all lawful payments made out of such personal estate, or monies arising from such real or heritable estate; and every such account shall be made out upon and according to any printed forms which the said Commissioners shall from time to time provide for that purpose, when and so far as such forms can be made applicable to the account to be delivered, and when such forms will not apply, then in some special form, observing the printed form as nearly as circumstances will admit; and every executor or administrator shall, together with such account, deliver proper inventories and valuations of all such personal estate as shall not consist of money or securities for money; which inventories and valuations shall be made and signed by some competent Person in that behalf; and if it shall appear to the said Commissioners or their proper Officers, that the account so delivered is a just and proper account, they shall assess the duty payable thereon by this Act accordingly; but if the said Commissioners or their proper Officers shall not be satisfied with such account, it shall be lawful for them to require the account to be verified by affidavit; and in case any such executor or administrator, or other Person as aforesaid, shall retain, pay, deliver, transfer, dispone, satisfy or discharge any such residue as aforesaid, or any part thereof, before or without delivering such account as aforesaid, or shall neglect or refuse to verify such account by affidavit as aforesaid, or to deliver the same so verified within One calendar Month after the same shall be required by the said Commissioners, or shall neglect to pay the duty which shall be assessed as aforesaid within Twenty-one Days after the date of such assessment, every Person so offending shall forfeit the sum of One hundred Pounds, together with double the amount of the Duty payable in respect of any such residue or part thereof: Provided nevertheless, That if the said Commissioners at any time after the delivery of any such account verified by affidavit as aforesaid, shall have cause to consider the same not to be a true and just account, it shall be lawful for the said Commissioners to apply by motion to His Majesty's Court of Exchequer in *England*, *Scotland* or *Ireland* as the case may be, (upon such affidavit or affidavits as to the said Court may appear sufficient) for an Order of the said Court to refer such account to any one of the Officers of that Court, or to any other Person, and it shall be lawful for such Officer or Person to receive such evidence as shall be laid before him, and to examine the party upon interrogatories touching the same; and after such proceeding such Officer or Person shall certify the same, with his opinion thereon, to the Court, whereupon such further Order shall be made as to the Court shall seem meet.

Commissioners, if satisfied with Account, shall assess the Duty;

or may require the same to be verified on Oath;

Penalty on Executors 100 *l.* and double Duty.

Commissioners may, after Account verified, apply to Court of Exchequer for an order to refer the same to an officer of the Court; upon whose Certificate the Court may make further order.

161.

If Probate, &c. be made void, any Duty improperly paid shall be repaid; and any Duty rightly paid, shall be allowed in account with the rightful Executor.

And be it Enacted, That if the probate or letters of administration or other authority under or by colour of which any Person shall have acted as an executor or administrator, shall be void, or shall be repealed, reduced or declared void, and such Person shall, before such avoidance, repeal, reduction or declaration of avoidance, have paid any Duty by this Act imposed which shall not be allowed to such Person out of the estate or effects of the deceased, by reason that the same Duty was not really due or payable, the money paid for such Duty, on proof thereof to the satisfaction of the Commissioners of Stamps and Taxes, shall be repaid to the Person who shall have paid the same, or his representatives, by the said Commissioners, out of any monies in their hands, and shall be inserted in the account of the Duties imposed by this Act; but in case such Duty ought to have been paid by the rightful executor or administrator of such deceased Person, then and in such case the payment of such Duty shall be valid and effectual, notwithstanding such avoidance, repeal, reduction or declaration of avoidance as aforesaid; and no Person shall by reason of the avoidance, repeal, reduction or declaration of avoidance of such authority, be sued, molested or troubled for or in respect of such payment, but all such payments in respect of such Duty shall be allowed in account with such rightful executor or administrator, and the same shall be deemed payments in the due course of administration or management, as fully and effectually as if such payments had been made by any rightful executor or administrator.

162.
Penalty of 500*l.* for altering Receipts.

And be it Enacted, That every Person who shall alter any word, letter, figure or number in any assessment or receipt to be made or given in pursuance of this or any former Act of or for any of the Duties payable under any such Act, after such assessment or receipt shall have been signed by the proper officer authorized to sign the same, or who shall utter or publish as true any such altered assessment or receipt with intent to defraud His Majesty, or any other Person, shall for every such offence forfeit the sum of Five hundred Pounds: Provided always, That every receipt or discharge for any legacy, or any part of any legacy, or for any residue or part of residue of any personal estate, or for any monies arising from real or heritable estate, which shall be duly stamped as required by this Act, shall be free and discharged from all Stamp Duties imposed by any Act of Parliament upon receipts or discharges for money.

Receipts duly stamped, free from all other Duties.

163.
Newspapers subject to the regulations of this Act.

And be it Enacted, That every paper or pamphlet declared by the Schedule (A.) to this Act annexed, to be chargeable with the Duties by this Act granted on newspapers, shall be deemed and taken to be a newspaper within the meaning of this Act and of every Act relating to the printing or publishing of newspapers, and shall be subject and liable to all the regulations by this Act imposed; and wheresoever in this Act or in any other Act or Acts relating to the printing or publishing of newspapers, the word "Newspaper" is or may be used, it shall be deemed and taken to mean and include any and every such paper or pamphlet as aforesaid; and in all proceedings at law or otherwise, and upon all occasions whatsoever, it shall be sufficient to describe by the word "Newspaper," any paper or pamphlet by this Act declared to be a newspaper, without further or otherwise designating or describing the same.

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Clause (E.)

Particulars to be printed on newspapers with supplements.

And be it Enacted, That every sheet or piece of paper which shall be published as a Supplement to any Newspaper, shall be printed with the same title and date as the Newspaper to which it shall be or shall purport to be a Supplement, with the addition of the words "Supplement to" prefixed to such title; and upon every such Newspaper there shall be printed in conspicuous characters some words clearly indicating that a Supplement is published therewith; and if any sheet or piece of paper shall be published as a Supplement to any Newspaper, such Supplement and the Newspaper to which the same shall relate, not having printed thereon respectively the several particulars by this Act required to be printed thereon respectively, and in the manner and form by this Act directed, the Printer or Publisher of such Newspaper shall for every such sheet or piece of paper so published as a Supplement, and for every copy thereof forfeit and pay the sum of Twenty Pounds; and if any Person shall sell, deliver out or in any other manner publish any sheet or piece of paper which shall be, or shall purport to be a Supplement to any Newspaper, without at the same time selling or otherwise publishing and delivering therewith the Newspaper to which the same shall be or purport to be a Supplement, every such Person so offending shall for every such offence forfeit and pay the sum of Fifty Pounds.

Penalty for omission 20 *l.*

Penalty for publishing supplements without the newspapers, 50 *l.*

164.

Who shall be deemed Proprietor of a Newspaper.

And be it Enacted, That every Person shall be deemed to be a Proprietor of any newspaper within the meaning of this Act and of every such Act as aforesaid, who either in his own right, or as trustee, assignee, committee or guardian of or for any other Person or Persons, shall receive or shall share, or shall be legally or equitably entitled to receive or to share, all or any part of the profits of such newspaper, or who shall pay or shall undertake or be liable to pay the whole or any part of any demands, losses or expenses accruing for or by reason or in consequence of the printing or publishing of any such newspaper; and in all proceedings at law or otherwise, and upon all occasions whatsoever, it shall be sufficient to designate and describe by the word "Proprietor" every Person by this Act directed to be deemed a proprietor or one of the proprietors of any newspaper, without further or other description of the concern or interest of any such Person in such newspaper; Provided always, That nothing herein contained shall be construed to render any Person liable to be deemed a Proprietor of any newspaper by reason merely of his becoming a Surety for payment of the duties on the advertisements to be inserted in such newspaper.

165.

No Person to print or publish a Newspaper until Affidavit be made and delivered at the Stamp Office.

And be it Enacted, That no Person shall print or publish, or shall cause to be printed or published, any newspaper before there shall be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized Officer at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, or to the Distributor of Stamps or other proper Officer appointed by the said Commissioners for the purpose, in or for the district within which such newspaper shall be intended to be printed and published, an affidavit in writing containing the several matters and things hereinafter for that purpose specified; that is to say, every such affidavit shall set forth the correct title of the newspaper to which the same shall relate, and the true description of the house or building wherein such newspaper is intended to be printed, and also of the house or building wherein such newspaper is intended to be published, by or for or on behalf of the proprietor thereof; and shall also set forth the true name, addition, and place of abode of every Person who is intended to be the printer, and of every Person who is intended to be the publisher, or to conduct the actual printing of, or to be in any manner concerned in publishing such newspaper, and of every Person who shall be a proprietor of such newspaper who shall be resident out of the United Kingdom, and also of every Person resident in the United Kingdom who shall be a proprietor of the same, if the number of such last-mentioned Persons, (exclusive of the printer and publisher), shall not exceed *Two*, and in case such number shall exceed *Two*, then of such *Two* Persons being such proprietors resident in the United Kingdom, the amount of whose respective proportional shares in the property, or in the profit or loss of such newspaper, shall not be less than the proportional share of any other proprietor thereof resident in the United Kingdom, exclusive of the printer and publisher, and also where the number of such Proprietors resident in the United Kingdom shall exceed Two, the amount of the proportional shares or interests of such several proprietors whose names shall be specified in such affidavit; and every such affidavit shall be sworn and signed by every Person named therein as printer or publisher of the newspaper to which such affidavit shall relate, and by such of the said Persons named therein as proprietors as shall be resident within the United Kingdom; and an affidavit of the like import shall be made signed and delivered in like manner whenever and so often as any share, interest or property soever in any newspaper named in any such affidavit shall be assigned, transferred, divided or changed by act of the parties or by operation of law, so that the respective proportional shares or interests of the Persons named in any such affidavit as proprietors of such newspaper, or either of them, shall respectively become less than the proportional share or interest of any other proprietor thereof, exclusive of the printer and publisher; and also, whenever and so often as any printer, publisher or proprietor named in any such affidavit, or the Person conducting the actual printing of, or being in any manner concerned in publishing the newspaper named in any such affidavit shall be changed, or shall change his place of abode; and also, whenever and so often as the title of any such newspaper or the printing office or the place of publication thereof shall be changed; and also, whenever in any case, or on any occasion, or for any purpose, the said Commissioners, or any Officer of Stamp Duties authorized in that behalf, shall require such affidavit to be made, signed and delivered, and shall cause notice in writing for that

Fresh Affidavit to be made in certain cases.

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that purpose to be served upon any Person, or to be left or posted at any place mentioned in the last preceding affidavit delivered as aforesaid, as being a printer, publisher or proprietor of such newspaper, or as being the place of printing or publishing any such newspaper respectively; and every such affidavit shall be sworn before any one or more of the said Commissioners, or before any Officer of Stamp Duties or other Person appointed by the said Commissioners, either generally or specially in that behalf; and such Commissioners, or any one of them, and such Officer or other Person are and is hereby severally and respectively authorized to administer such oath as aforesaid; and if any Person shall knowingly and wilfully sign and swear to the truth of any such affidavit, in which shall be inserted or set forth the name, addition or place of abode of any Person as a proprietor, publisher, printer or conductor of the actual printing of, or in any manner concerned in publishing any newspaper to which such affidavit shall relate, who shall not be a proprietor, printer or publisher thereof, or from which shall be omitted the name, addition or place of abode of any proprietor, publisher, printer, conductor of the actual printing, or Person concerned in the publishing thereof, contrary to the true meaning of this Act, or in which any matter or thing by this Act required to be set forth shall be set forth otherwise than according to the truth, or from which any matter or thing required by this Act to be truly set forth shall be entirely omitted, every such offender being convicted thereof shall be liable to the pains and penalties to which Persons are by law liable for wilful and corrupt perjury.

Before whom Affidavits are to be sworn. Penalty of Perjury, if Affidavit false or defective.

166.

Penalty for printing or publishing a Newspaper, such Affidavit not having been made, 100 *l*.

And be it Enacted, That if any Person shall print or publish, or shall cause to be printed or published, or shall knowingly and wilfully, either as a proprietor or otherwise, sell or deliver out any newspaper, relating to which such affidavit as aforesaid, containing such matters and things as are required by this Act to be therein contained, shall not have been duly signed and sworn and delivered when and so often as by this Act is required, or any other matter or thing required by this Act to be done or performed, shall not have been accordingly done or performed, every Person in any such case offending shall forfeit for every such act done the sum of *One hundred Pounds* for every day on which any such newspaper shall be printed or published, sold or delivered out, before or until such affidavit shall be signed and sworn and delivered, or before or until such other matter or thing shall be done or performed, as by this Act is directed; and every such Person shall be disabled from receiving any stamped paper for printing any newspaper until such affidavit shall be signed and sworn and delivered, or until such other matter or thing shall be done and performed.

167.

Affidavits to be filed, and the same, or certified Co-

And be it Enacted, That all such affidavits as aforesaid shall be filed and kept in such manner as the Commissioners of Stamps and Taxes pies, to be admitted in evidence against the Persons swearing the same.

shall direct for the safe custody thereof, and copies thereof, certified to be true copies as by this Act is directed, shall respectively be admitted in all proceedings, civil and criminal, and upon every occasion whatsoever, touching any newspaper mentioned in any such affidavit, or touching any publication, matter or thing contained in any such newspaper, as conclusive evidence of the truth of all such matters set forth in such affidavit as are hereby required to be therein set forth, and of their continuance respectively in the same condition down to the time in question, against every Person who shall have signed or sworn such affidavit; unless it shall be proved that previous to such time such Person became lunatic, or that previous to the publication in question on such trial such Person did duly sign and swear an affidavit that such Person had ceased to be a printer, publisher or proprietor of such newspaper, and did duly deliver the same to the said Commissioners, or to such Officer as aforesaid; or unless it shall be proved that previous to such occasion as aforesaid a new affidavit of the same or a similar nature respectively, or such as may be required by law, was duly signed and sworn and delivered as aforesaid, respecting the same newspaper, in which the Person sought to be affected on such trial did not join; and the said Commissioners, or the proper authorized Officer by whom any such affidavit shall be kept according to the directions of this Act, shall, upon application in writing made to them respectively by any Person requiring a copy certified according to this Act, of any such affidavit as aforesaid, in order that the same may be produced in any civil or criminal proceeding, deliver such certified copy or cause the same to be delivered to the Person applying for the same upon payment of the sum of One Shilling, and no more; and in all proceedings, and upon all occasions whatsoever, a copy of any such affidavit, certified to be a true copy under the hand of one of the said Commissioners, or of any Officer in whose possession the same shall be, upon proof made that such certificate hath been signed with the hand-writing of a person described in or by such Certificate as such Commissioner or Officer, and whom it shall not be necessary to prove to be a Commissioner or Officer, shall be received in evidence against any and every Person named in such affidavit, as a Person making, signing or swearing the same, as sufficient proof of such affidavit, and that the same was duly signed and sworn according to this Act, and of the contents thereof; and every such copy so produced and certified shall have the same effect for the purposes of evidence against any and every such Person named therein as aforesaid, to all intents whatsoever, as if the original affidavit, of which the copy so produced and certified shall purport to be a copy, had been produced in evidence, and been proved to have been duly signed and sworn by the Person appearing by such copy to have signed and sworn the same as aforesaid; and whenever a certified copy of any such affidavit shall have been produced in evidence as aforesaid, against any Person having signed and made such affidavit, and

Commissioners, &c. to deliver certified Copies of Affidavits, and the same to be received in evidence.

After production of the Affidavit, and a Newspaper intituled as therein mentioned, it shall not be necessary to prove the purchase of the Paper.

and a newspaper shall afterwards be produced in evidence intituled in the same manner as the newspaper mentioned in such affidavit is intituled, and wherein the name of the printer and publisher and the place of printing shall be the same as the name of the printer and publisher, and the place of printing mentioned in such affidavit, or shall purport to be the same whether such title, name and place printed upon such newspaper shall be set forth in the same form of words as is contained in the said affidavit, or in any form of words varying therefrom, it shall not be necessary for the plaintiff, informant or prosecutor in any action, prosecution or other proceeding, to prove that the newspaper to which such action, prosecution or other proceeding may relate was purchased of the defendant or at any house, shop or office belonging to or occupied by the defendant, or by his servants or workmen, or where he may usually carry on the business of printing or publishing such newspaper, or where the same may be usually sold; and if any Person, not being one of the said Commissioners, or the proper authorized Officer, shall give any Certificate, purporting to be such Certificate as aforesaid, or shall presume to certify any of the matters or things by this Act directed to be certified by such Commissioner or Officer, or which such Commissioner or Officer is hereby empowered or entrusted to certify; or if any such Commissioner or Officer shall knowingly and wilfully falsely certify under his hand, that any such affidavit as is required to be made by this Act was duly signed and sworn before him, the same not having been so signed or sworn, or shall knowingly and wilfully falsely certify that any copy of any affidavit is a true copy of the affidavit of which the same is certified to be such copy, the same not being such true copy, every Person so offending shall forfeit the sum of One hundred Pounds.

Penalty on unauthorized Persons giving Certificates, and on Commissioners or officers giving false Certificates, 100*l*.

168.
Service of legal Process at the place of printing or publishing mentioned in the Affidavit, shall be deemed sufficient Service.

And be it Enacted, That in any suit, prosecution or proceeding, civil or criminal, against any printer, publisher or proprietor of any newspaper, service at the house or place mentioned in any such affidavit as aforesaid, as the house or place at which such newspaper is printed or published, or intended so to be, of any notice or other matter required or directed by this Act to be given or left, or of any summons, subpœna, rule, order, writ or process of what nature soever, either to enforce an appearance, or for any other purpose whatsoever, shall be taken to be good and sufficient service thereof respectively upon and against every Person named in such affidavit as the printer, publisher or proprietor of the newspaper mentioned in such affidavit.

169.
Printers, Publishers and Proprietors of Newspapers, to give security for payment of the Duties on Advertisements.

And be it Enacted, That no Person shall print or publish, or shall cause to be printed or published, any newspaper, nor shall any Officer of Stamp Duties, or any vender of stamps for newspapers, sell or deliver any stamped paper for newspapers to any printer or publisher of any newspaper, or to any Person on his account, before or until such printer and publisher, together with the proprietor of such newspaper, or such one or more of the proprietors thereof, as in the judgment of the Commissioners of Stamps and Taxes, or of the proper authorized Officer may be sufficient for the purpose, together also with Two sufficient sureties, to be approved of by the said Commissioners or such Officer as aforesaid, shall have entered into security by bond to His Majesty, in such sum as the said Commissioners or Officer shall think reasonable and sufficient for payment of the Duties which shall or may from time to time be payable for the advertisements which shall be printed or inserted in such newspaper; and every such bond, when duly executed, shall be delivered to and deposited with the proper authorized Officer at the respective Head Offices for Stamps in *Westminster*, *Edinburgh* or *Dublin*, according as such newspaper shall be printed in *England*, *Scotland* or *Ireland*; and such bond shall be renewed from time to time with sureties to be approved as aforesaid, whenever any one or more of the parties thereto shall die or become bankrupt or insolvent, or reside in parts beyond the sea, and also whenever and so often as the said Commissioners, or any Officer of Stamp Duties authorized in that behalf, shall require the same to be renewed, and shall give notice to the printer, publisher or any proprietor of such newspaper for that purpose; and every Person who shall print or publish, or shall cause to be printed or published, any newspaper, before such bond shall have been entered into and delivered as aforesaid, or who shall neglect or refuse to renew such bond in manner aforesaid, whenever the same is or shall be required to be renewed by or in pursuance of this Act, shall forfeit the sum of One hundred Pounds, for every day on which such newspaper shall be so printed and published, before such bond shall have been entered into and delivered as aforesaid,

170.
Printers, &c. who have made Affidavits and given Security before the commencement of this Act, not required to renew the same, except in the cases mentioned.

Provided always, and be it Enacted, That no Person, being a printer or publisher or proprietor of any newspaper at the time of the commencement of this Act, and who in pursuance of any Act in force immediately before the commencement of this Act shall have signed and sworn and delivered any affidavit, or shall have given or entered into any bond or security of the same nature and for the like purposes as are required by this Act, shall by reason of the passing of this Act be required or bound to deliver, or make or swear to any new affidavit, or to give or enter into any new bond or security touching any newspaper mentioned in such former affidavit or bond or security; but every such affidavit, and every such bond or security so made and delivered before the commencement of this Act as to the newspaper therein mentioned, whether the same shall be published before or after the commencement of this Act, shall be deemed and taken to be a compliance with this Act; and a copy of every such affidavit, certified as aforesaid shall in all proceedings, and upon all occasions whatsoever be received as conclusive evidence against any and every Person named in such affidavit, as a Person making, signing or swearing the same, of all the matters therein contained, in the same manner as is hereinbefore provided with respect to affidavits which may be made in pursuance of this Act, and shall be of the same force and effect to all intents and purposes as if the same had been made subsequent to the commencement of this Act, and in conformity with the provisions hereof: Provided nevertheless, That in case the Commissioners of Stamps and Taxes, or any authorized Officer of Stamp Duties shall by notice in writing, to be given in the manner hereinbefore directed, require a new affidavit to be made and sworn to and delivered, or any new bond or security to be given or entered into in conformity with the provisions of this Act, by any such printer, publisher or proprietor of any such newspaper, or in case any transfer, change or alteration shall take place in the share, interest or property of any Person named in such affidavit relating to any such newspaper, or in the place of abode of the printer or publisher thereof, or of any proprietor named in such affidavit, or the place of printing the same, or in the Person by whom the printing of such newspaper shall be conducted, or in the title of any such newspaper, then and in every such case a new affidavit shall be made and delivered, and a new bond shall be entered into and given according to the provisions of this Act, and every printer, publisher or proprietor of any such newspaper, who shall continue to print or publish any such newspaper after the happening of any of the events aforesaid, before or until a new affidavit containing all the particulars required by this Act shall be made and delivered, and a new bond shall be entered into and given according to the directions of this Act, shall be subject to all such penalties and disabilities as such printer, publisher or proprietor would have been subject or liable to under this Act if no affidavit relating to such newspaper had ever been made, nor any such bond entered into: And provided also, That nothing contained in this Act shall extend to require the printer, publisher or proprietor of the *London* Gazette or *Dublin* Gazette, to make any affidavit required by this Act; but the printers and publishers of the said respective Gazettes shall enter into the bonds by this Act required, together with the sureties hereinbefore mentioned for securing the payment of the Duties upon all advertisements which shall be printed in the said Gazettes respectively, and shall renew the same from time to time in like manner as the printers and publishers of other newspapers are or may be required to renew their respective bonds by or under this Act.

Cases in which such affidavits and securities shall be renewed.

Printers, &c. of the London and Dublin Gazettes not required to make Affidavits of the Proprietorship.

171.
Copies of Newspapers shall be delivered to the Commissioners of Stamps and Taxes, on penalty of 100 *l.*, and may be produced in evidence.

And be it Enacted, That the printer or publisher of every newspaper printed or published in the city of *London*, *Edinburgh* or *Dublin*, or within Twenty Miles of any of the said cities respectively, shall upon every day on which such newspaper shall be published, or on the day next following, which shall not be a holiday, between the hours of

Ten and Three on each day, deliver or cause to be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized officer at the Head Office for Stamps in one of the said cities respectively, in or nearest to which such newspaper shall be printed or published, one copy of every such newspaper and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, after the same shall be printed, by his proper hand, and in his accustomed manner of signing; and the printer or publisher of every newspaper printed or published in any other place in the United Kingdom, shall upon every day on which such newspaper shall be published, or within Three Days next following, in like manner between the hours of Ten and Three, deliver or cause to be delivered to the distributor of Stamps or other authorized officer, in whose district such newspaper shall be printed or published, Two copies of every such newspaper, and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, after the same shall be printed, by his own proper hand, and in his accustomed manner of signing, and the same copies shall be carefully kept by the said Commissioners, or by such distributor or officer as aforesaid, in such manner as the said Commissioners shall direct; and such printer or publisher shall be entitled to demand and receive from the Commissioners, or such distributor or officer once in every week, the amount of the ordinary price of the newspapers so delivered; and every printer and publisher of such newspaper who shall neglect to deliver or cause to be delivered in manner hereinbefore directed such copy or copies signed as aforesaid, shall for every such neglect respectively forfeit the sum of One hundred Pounds; and in case any Person shall make application in writing to the said Commissioners, or to such distributor or officer as aforesaid, in order that any newspaper so signed as aforesaid may be produced in evidence in any proceeding, civil or criminal, the said Commissioners or distributor or officer shall, at the expense of the Party applying, at any time within Two Years from the publication thereof, either cause such newspaper to be produced in the court in which and at the time when the same is required to be produced, or shall deliver the same to the Party applying for the same, taking according to their discretion reasonable security, at the expense of such Party, for returning the same to the said Commissioners or such distributor or officer within a certain period to be fixed by them respectively; and in case by reason that such newspaper shall have been previously applied for in manner aforesaid by any other Person, the same cannot be produced or cannot be delivered according to any subsequent application, in such case the said Commissioners or such distributor or officer as aforesaid shall cause the same to be produced, or shall deliver the same as soon as they are enabled so to do; and all copies so delivered as aforesaid shall be evidence against every printer, publisher and proprietor of every such newspaper respectively, in all proceedings, civil or criminal, to be commenced and carried on, as well touching such newspaper as any matter or thing therein contained, and touching any other newspaper and any matter or thing therein contained which shall be of the same title purport or effect with such copy so delivered as aforesaid, although such copy may vary in some instances or particulars, either as to title purport or effect; and every printer publisher and proprietor of any copy so delivered as aforesaid shall to all intents and purposes be deemed to be the printer publisher and proprietor respectively of all newspapers which shall be of the same title purport or effect with such copies or impressions so delivered as aforesaid, notwithstanding such variance as aforesaid, unless such printer publisher or proprietor respectively shall prove that such newspapers were not printed or published by him, nor by nor with his knowledge or privity: Provided always, That if any printer or publisher of any newspaper which shall not be printed and published in the cities of *London*, *Edinburgh* or *Dublin*, or within Twenty Miles of the said cities respectively, shall find it more convenient to cause such copies of such newspaper to be delivered to any other distributor of Stamps than the distributor in whose district such newspaper shall be published, and such printer or publisher shall state such matter by petition to the Commissioners of Stamps and Taxes, and pray that he may have liberty to cause such copies to be delivered to such other distributor as he shall so name, at the office of such distributor, it shall be lawful for the said Commissioners to order the same accordingly; and from and after the date of such order, the place of publication of such newspaper, shall for that purpose only be deemed and taken to be within the district of such other distributor, until the same shall be otherwise ordered by the said Commissioners.

Commissioner may allow Printer to lodge his Paper with any Distributor.

172.
Name of Printer and other particulars to be printed on Newspapers.

And be it Enacted, That at the end of every newspaper, and of any and every supplement sheet or piece of paper, shall be printed the christian name and surname, addition and place of abode of the printer and publisher of the same, and also a true description of the house or building wherein the same is actually printed and published respectively, and the day of the week, month and year on which the same is published, and if any Person shall print or publish, or cause to be printed or published, any newspaper, or supplement thereto, whereon the several particulars aforesaid shall not be printed, or whereon there shall be printed any false name, addition, place, or day, or whereon there shall be printed any description of the place of printing or publishing such newspaper which shall be different in any respect from the description of the house or building mentioned in the affidavit required by this Act to be made relating to such newspaper, as the house or building wherein such newspaper is intended to be printed or published, every such Person shall for any and every such offence, forfeit the sum of One hundred Pounds.

173.
None but Commissioners of Stamps and Taxes, or their Officer, shall supply Paper stamped for printing Newspapers, without having given Security, with such conditions as herein mentioned.

And be it Enacted, That it shall not be lawful for any Person other than a Commissioner of Stamps and Taxes, or officer of Stamp Duties, to sell supply or part with any paper stamped for the purpose of being used for printing newspapers thereon, unless nor until such Person shall be duly licensed and authorized by the said Commissioners to vend Newspaper Stamps, and shall have given security by bond to His Majesty, with sufficient sureties, to be approved of by the said Commissioners, in such sum as the said Commissioners shall think reasonable, and the several conditions of such bond shall be as follow; (that is to say) that such vendor of Newspaper Stamps shall and will deliver or cause to be delivered to the said Commissioners, within Four Days after the end of every Six Weeks a true and accurate account of the quantities and kinds of all paper stamped as aforesaid by him sold supplied or delivered during such Six Weeks immediately preceding, and to what Persons, naming them; and that such vendor will not sell supply or part with any such paper to or on account of any Person, other than a printer, publisher or proprietor of a newspaper, and that such vendor will not sell supply or part with such paper to or on account of any such printer, publisher or proprietor, until the Person applying for the same shall have delivered to such vendor a Certificate signed by one or more of the said Commissioners, or by the proper authorized officer of Stamp Duties, purporting that such security as is required by law hath been given by the printer, publisher and proprietor respectively of the newspaper for the printing of which such stamped paper is to be sold supplied or parted with, and that such affidavit hath been made and delivered respecting the same as is by this Act required; and that such vendor will not sell supply or part with any such paper to or on account of any printer, proprietor or publisher of any newspaper, with respect to whom notice shall be given to such vendor by the said Commissioners or any such officer, that such security has not been duly given, or has not been renewed pursuant to this Act, or is not remaining in force, or that the parties or any of them who have given the same are or is dead or gone abroad, or are or is not to be found, or that such parties or any of them have or hath given notice that they or he are or is no longer concerned as printers, publishers or proprietors, or as a printer, publisher or proprietor of such newspaper, or that no such affidavit respecting the same, as required by this Act, hath been made and delivered, or that any such printer, publisher or proprietor hath become disabled or disqualified under this Act to be the printer, publisher or proprietor of any such newspaper, or to receive stamped paper for the purpose of printing the same; and if any Person as aforesaid shall sell supply or part with any such stamped paper for the purpose aforesaid, without having given such security as aforesaid, or if any Person who shall obtain or receive any stamped paper for the printing of any newspaper of which he is or shall be the printer, publisher or proprietor, shall furnish or supply any other Person with any such stamped paper, or if any Person shall use for the printing of any newspaper any stamped paper which he shall receive or be furnished with by or from any Person other than the said Commissioners or their officers, or some Person duly authorized to sell or distribute such stamped paper, every Person so offending shall for every such offence forfeit the sum of Fifty Pounds; and in any proceeding for recovery of such penalty in the last-mentioned case, it shall lie on the Person sought to be charged with such offence to prove that the stamped paper used by such Person in the printing of any newspaper was obtained by such Person from the said Commissioners, or their officers, or from some Person duly authorized to sell or distribute such stamped paper; any law or usage to the contrary notwithstanding.

Printer, &c. of Newspaper, shall not supply other Printers with Stamps.

174.
Persons concerned in printing Newspapers not duly stamped, shall be Debtors to His Majesty for the Duty.

And be it Enacted, That every Person printing or publishing, or being concerned either as proprietor or otherwise in printing or publishing any newspaper upon paper not duly stamped, shall be deemed and taken to owe to His Majesty such sums of money as would have accrued to His Majesty in case the same had been printed upon paper duly stamped; and whenever any information or bill shall be filed, or other proceeding shall be had on His Majesty's behalf for discovery of the matters aforesaid, and for an account and payment of such sums, it shall not be lawful for the defendant to plead or demur to such information bill or proceeding, but he shall be compellable to make such discovery as shall be thereby required to be made: Provided always, That such discovery shall not be made use of as evidence or otherwise in any proceeding against any such defendant except only in that proceeding in which the discovery is made.

175.
Penalty on Persons printing, publishing and selling, &c. Newspapers not duly stamped.

And be it Enacted, That if any Person shall print or publish, or cause to be printed or published any newspaper on paper not duly stamped according to law, or if any Person shall sell utter or expose to sale, or shall dispose of or distribute any newspaper not duly stamped as aforesaid, or if any Person shall have in his possession, without a satisfactory excuse (the proof whereof shall lie on the Party accused, and the reasonableness and sufficiency whereof shall be judged of and determined by the Court or Justice before whom the charge shall be depending), any newspaper not duly stamped as aforesaid, every Person so offending, in any of the cases aforesaid, shall for every such newspaper, and for every copy thereof not duly stamped, forfeit the sum of Twenty Pounds; and moreover it shall be lawful for any constable or other peace officer or any officer of Stamp Duties, to seize and apprehend any such offender as aforesaid, and to take him or cause him to be taken before any Justice of the Peace having jurisdiction where the offence shall be committed, who shall hear and determine the matter in a summary way; and if upon conviction such offender shall not immediately pay the penalty or penalties in which he shall be convicted, such Justice shall forthwith commit him to prison for any time not exceeding Six calendar Months, nor less than One calendar Month, unless such penalty or penalties shall be sooner paid: Provided always, That if any such offender as aforesaid shall not be apprehended and proceeded against in the manner hereinbefore directed, then the said penalty or penalties incurred by any such offence as aforesaid, shall be recoverable by any other of the ways and means provided for the recovery of penalties incurred under this Act.

176.
100 *l.* Penalty for sending abroad Newspapers not duly stamped

And be it Enacted, That if any Person shall knowingly and wilfully, directly or indirectly send or carry or endeavour to send or carry, or cause or procure to be sent or carried, or do or cause to be done any act whatever for or towards the sending or carrying, or for or towards the causing or procuring to be sent or carried, or with intent that the same should be sent or carried out of any part of the United Kingdom any newspaper, the same not being duly stamped according to law, such Person shall forfeit for every such offence the sum of One hundred Pounds; and it shall be lawful for any constable or other peace officer, or for any officer of Stamp Duties without any other warrant than this Act, to seize and take away all newspapers not duly stamped wheresoever the same shall be found, unless the same shall be in the possession of some Person having the custody thereof by lawful authority; and all newspapers not duly stamped, which shall be seized or taken under any of the provisions of this Act shall be destroyed or otherwise disposed of as the Commissioners of Stamps and Taxes may direct.

Constables or officers of Stamp duties may seize unstamped Newspapers.

177.
Discovery of Proprietors, Printers or Publishers of Newspapers, may be enforced by Bill, &c.

And be it Enacted, That if any Person shall file any bill in any court for the discovery of the name of any Person concerned as printer, publisher or proprietor of any newspaper, or of any matters relative to the printing or publishing of any newspaper, in order the more effectually to bring or carry on any suit or action for damages alleged to have been sustained by reason of any slanderous or libellous matter contained in any such newspaper respecting such Person, it shall not be lawful for the defendant to plead or demur to such bill, but such defendant shall be compellable to make the discovery required; Provided always, That such discovery shall not be made use of as evidence or otherwise, in any proceeding against the defendant, save only in that proceeding for which the discovery is made.

178.
The Duty on Advertisements inserted in Newspapers, when and where to be paid.

And be it Enacted, That the printer, publisher or proprietor of every newspaper shall within Twenty-eight Days after the last day of every calendar month, pay or cause to be paid the Duty chargeable on all and every advertisement and advertisements contained in or published with such newspaper during the preceding month to the Receiver General of Stamps and Taxes, or to the proper officer appointed to receive the same at the Head Office for Stamps in the cities of *Westminster*, *Edinburgh* or *Dublin* respectively, if such newspaper shall be printed or published within any of the said cities, or within Twenty Miles thereof respectively; and if the same shall be printed or published in any other part of the United Kingdom, then to the distributor of Stamps in whose district such newspaper shall be printed or published; and if any printer, publisher or proprietor of any newspaper shall neglect to pay, within Ten Days next after the expiration of the said term of Twenty-eight Days, the Duty on any such advertisement, he shall from thenceforth be disqualified to receive stamped paper for the printing of any newspaper, and it shall be lawful for the Commissioners of Stamps and Taxes, and their officers to refuse to sell or deliver, and also to give notice to and to require any vendor of such stamped paper to refuse to sell or deliver, to or for the use of such printer, publisher or proprietor any such stamped paper for printing any newspaper thereon, until all arrears of advertisement Duty, to the payment of which such printer, publisher or proprietor may be subject, shall be duly paid and discharged up to and for the last day of the month next preceding the month in which such payment shall be made.

Stamped Paper may be refused to Persons in arrear for Advertisement Duty.

179.
A printed Copy of every Pamphlet or Paper, containing Advertisements, to be brought to the Stamp Office to be entered, and the Duty thereon to be paid.

And be it Enacted, That one printed copy of every pamphlet or literary work, or periodical paper (not being a newspaper), containing or having published therewith any advertisements or advertisement liable to Stamp Duty, which shall be published within the cities of *London*, *Edinburgh* or *Dublin* respectively, or within Twenty Miles thereof respectively, shall within the space of Six Days next after the publication thereof, be brought together with all advertisements printed therein, or published or intended to be published therewith, to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, nearest to which such pamphlet, literary work or paper, shall have been published, and the title thereof, and the christian name and surname of the printer and publisher thereof, with the number of advertisements contained therein, or published therewith, and any Stamp Duty by law payable in respect of such advertisements, shall be registered in a book to be kept at such office, and the Duty on such advertisements shall be there paid to the Receiver General of Stamps and Taxes for the time being, or his deputy or clerk, or the proper authorized officer; and one printed copy of every such pamphlet, literary work or paper as aforesaid, which shall be published in any place in the United Kingdom, not being within the cities of *London*, *Edinburgh* or *Dublin*, or within

Twenty Miles thereof respectively, shall within the space of Ten Days next after the publication thereof be brought together with all such advertisements as aforesaid to the head distributor of Stamps for the time being, within the district in which such pamphlet, literary work or paper shall be published, and such distributor is hereby required forthwith to register the same in manner aforesaid, in a book to be by him kept for that purpose, and the Duty payable in respect of such advertisements, shall be thereupon paid to such distributor; and if the Duty which shall be by law payable in respect of any such advertisements as aforesaid, shall not be duly paid within the respective times, and in the manner hereinbefore limited and appointed for that purpose, the printer and publisher of such pamphlet, literary work or paper, and every other Person concerned in the printing or publishing thereof, and the publisher of any such advertisements, shall respectively forfeit the sum of Twenty Pounds for every such offence; and in any action information or other proceeding for the recovery of such penalty, or for the recovery of the Duty on any such advertisements, proof of the payment of the said Duty shall lie upon the defendant.

Penalty for neglect to pay Duty, 20*l.*

180.
Duties on Advertisements, by whom payable.

And be it Enacted, That the Duties by this Act granted upon or in respect of advertisements, shall be paid and payable by all and every the printers, publishers and proprietors of any newspaper, pamphlet or other publication in or with which any advertisement or advertisements shall be printed or published; and in default of payment thereof, the said Duties shall be recoverable from any one or more of such printers, publishers or proprietors in His Majesty's Courts of Exchequer in *England, Scotland* or *Ireland* respectively, in the same manner as any other Duties under the care or management of the Commissioners of Stamps and Taxes; and every person whose name shall be printed upon any newspaper, pamphlet, literary work or other paper containing or having published therewith any advertisement liable to Stamp Duty, as that of the printer, publisher or proprietor of such newspaper, pamphlet, literary work or other paper shall for the purpose of charging such person with the Duty for such advertisements be deemed and taken to be such printer, publisher or proprietor, unless the contrary shall be proved; and all engines, machines, presses and types, and all paper, and all materials and utensils for printing used in or kept or deposited at or belonging to any printing office in which any newspaper shall be printed, in or into whose custody or possession soever the same shall or may be or come, or by whatsoever conveyance or title the same shall be held or claimed, shall be in the first place liable and subject to, and the same are hereby charged with, all and every such sum and sums of money as shall be or become due and owing for the Duties chargeable by law on the advertisements which have been or shall be printed or published in such

Printing Presses, Types, &c. to be chargeable with all Duties, &c. in arrear.

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such newspaper, and as shall be due for any fines or penalties adjudged against the printer, publisher or proprietor of such newspaper, under or by virtue of any Act relating to Stamp Duties, during such time as such engines, machines, presses, types, paper, materials and utensils shall have belonged to or been used in or kept or deposited at such printing office as aforesaid; and it shall be lawful in all cases to levy such sum and sums of money upon such engines, machines, presses, types, paper, materials and utensils, and for that purpose, the printer, publisher or proprietor of such newspaper, from whom such sum or sums of money shall have become or shall be or become due and owing, shall be deemed to be the proprietor of such engines, machines, presses, types, paper, materials and utensils at the time of the seizure thereof, or the levying upon the same.

181.
Makers of Cards and Dice to take out Licenses, which must be renewed annually.

And be it Enacted, That every Person who shall intend to make, or who shall engage or be concerned in the trade or employment of making, any playing cards or dice, either for use in the United Kingdom, or for exportation or otherwise, shall, before making or beginning to make, or being concerned or engaged in the trade or employment of making, any such cards or dice, make application in writing to the Commissioners of Stamps and Taxes for a licence to make such cards or dice, and shall fully and truly specify in such application, to the satisfaction of the said Commissioners, every house, building, room or place where such cards or dice are intended to be made, and thereupon any Two or more of the said Commissioners, or any officer of Stamp Duties authorized by the said Commissioners in that behalf, shall grant a licence, under their or his hands or hand, to such Person so applying for the same for the making of playing cards or dice, in such premises only as shall be described in such licence; and every such licence shall be dated on the day on which the same shall be granted, and shall have effect and continue in force from the day of the date thereof until the Fifth day of July next following, both inclusive, and no longer; and shall be renewed in like manner from year to year, so long as such Person shall continue to make or shall be engaged or concerned in the trade or employment of making any such cards or dice; and if any Person shall make or begin to make, or shall engage or be concerned in the trade or employment of making any such cards or dice, without such licence first had and obtained and then in force, or in any other place than such as shall be particularly described in such licence, he shall forfeit One hundred Pounds, together with all playing cards or dice made or begun to be made by such Person, or on his account or for his benefit; and all materials, implements, tools and utensils for making cards or dice, which shall be found in the possession of or subject to the control or disposition of any such offender, shall also be forfeited, and may

Penalty on making Cards or Dice without License 100*l.* and forfeiture of Materials.

Cards or Dice to be made only within miles of the Stamp Office in Westminster or in Dublin.

be taken, seized and carried away by any officer of Stamp Duties, or other Person authorized for that purpose by the Commissioners of Stamps and Taxes: Provided always, That no licence shall be granted to any Person to make playing cards or dice, nor shall any Person make or cause to be made any playing cards or dice at any place in *Great Britain* distant more than miles from the Head Office for Stamps, in the city of *Westminster*, nor at any place in Ireland, other than in the city of *Dublin* or the liberties thereof: And provided also, That if any Person to whom any such licence shall be granted to make playing cards or dice, shall render any false account or shall be guilty of any fraud or concealment, with intent to defraud His Majesty of the Duties imposed by this Act on playing cards or dice, or to evade the same respectively, it shall be lawful for the said Commissioners to revoke the licence of such Person, and thenceforth such licence shall be absolutely null and void, to all intents and purposes whatsoever; and it shall also be lawful for the said Commissioners to refuse to grant to such Person so offending any further licence to make playing cards or dice.

Commissioners may revoke the Licenses of Persons guilty of any fraud or concealment, and refuse any further License.

182.

Persons requiring Licenses to give Bond for the due performance of all things required by Law.

And be it Enacted, That before any Person shall receive any such licence as aforesaid, such Person shall, with one or more sufficient surety or sureties, to be approved of by the Commissioners of Stamps and Taxes, or by such officer as may be by them appointed in that behalf, execute a joint and several bond to His Majesty, in the penal sum of Five hundred Pounds, conditioned for the due performance by the Person so to be licensed of all things required by any Act relating to Stamp Duties on playing cards or dice, to be by such Person done, observed, performed or fulfilled; and also conditioned that the Person so to be licensed, or the heirs, executors or administrators of such Person, shall answer and pay to His Majesty all such Duties as such Person shall be liable to on account of making any playing cards or dice, during the time such Person shall carry on or be concerned in the trade or employment of a maker of playing cards or dice, and shall also pay and satisfy every such fine or penalty as shall be incurred by or adjudged to be paid by such Person under any conviction or judgment for any thing to be done or omitted by such Person contrary to any Act relating to the Duties on playing cards or dice, in force at the time of or at any time subsequent to the date of such bond; and also conditioned, in the case of a maker of cards, to answer and pay to His Majesty the sum of One Shilling for every Ace of Spades delivered to such maker of cards, which shall not be produced or duly accounted for upon any inspection of his stock by any officer of Stamp Duties: Provided always, That it shall be lawful for the said Commissioners, whenever they shall see reasonable cause so to do, to require any new bond to be given and entered into by any maker

New Bonds may be required by Commissioners.

of playing cards or dice, according to a notice in writing, to be signed by any officer of Stamp Duties, and delivered to such maker, or left at some house or place mentioned in the licence last granted to such maker; and if any such maker shall not, within Seven Days next after the delivery of such notice, enter into such new bond, with such surety or sureties approved as aforesaid, in the manner and form directed by this Act, the licence granted to any such maker shall be and is hereby declared to be revoked and utterly void.

183.
Licensed Card Makers or Dice Makers to paint their Names in front of their Shops.

And be it Enacted, That every Person who shall be licensed under the authority of this Act to make playing cards or dice, shall cause to be painted, in letters one inch at the least in length, in white upon a black ground, or in black upon a white ground, publicly visible and legible, on some conspicuous place on the outside of the front of the house, shop or premises in or upon which such Person shall be licensed to make playing cards or dice, and not more than three feet from the top of the principal door or entrance of such house, shop or premises, the christian name and surname of every Person mentioned in any such license, at full length, together with the words "Licensed Card Maker," or "Licensed Dice Maker," as the case may be; and every such Person shall preserve and keep up such names and words so painted as aforesaid, during all the time that he shall continue licensed as aforesaid, upon pain that every Person in any respect making default herein shall forfeit Ten Pounds; and if any Person (whether he shall or shall not in fact carry on, use or exercise the trade or business of a card-maker or dice-maker) shall paint or mark, or shall cause to be painted or marked, or shall permit or suffer to continue painted or marked, upon any part of his house, shop or premises, either in the inside or on the outside thereof, or upon any board or plate of any substance or material whatever, and whether the same shall or shall not be affixed to such house, shop or premises, any word or words which shall import or signify that such Person is a licensed card-maker or dice-maker, such Person not being duly licensed to make playing cards or dice, he shall forfeit Ten Pounds for every such offence.

Penalty on unlicensed Persons painting on their Shops any words importing that they are licensed.

184.
Card Makers to send sufficient Paper to the Stamp Office to have Aces of Spades marked thereon.

Card Makers to send Patterns of Wrappers to the Commissioners, for their approval.

And be it Enacted, That every maker of playing cards in the United Kingdom shall send to the Commissioners of Stamps and Taxes, or to the proper authorized officer of Stamp Duties, a sufficient quantity of paper in order to have so many aces of spades marked or impressed thereon as such maker shall desire; and every such maker of playing cards shall also from time to time send to the said Commissioners, or their officer, duplicate forms or patterns of the wrappers (commonly called Jews) which such maker may be desirous to use for inclosing the packs of cards to be made by him, having printed thereon his name and such other particular word or thing as the said Commissioners or their proper officer shall direct and approve, which approval shall be testified by the signatures of Two or more of the said Commissioners, or by the signature of their proper officer indorsed on such duplicate forms of wrappers, one of which said forms, when so indorsed, shall be and remain with the said Commissioners or their officer, and the other, when so indorsed, shall be re-delivered to and remain with the maker whose wrapper it may be: Provided always, That there shall be one distinguishing mark on the ace of spades intended for cards made for sale or use in the United Kingdom, one other distinguishing mark on the ace of spades intended for cards made for use in the *Isle of Man*, and one other distinguishing mark on the ace of spades intended for cards made for exportation; and there shall also be such separate distinguishing mark or device upon each of the respective wrappers made to inclose cards intended for use in the United Kingdom, or in the *Isle of Man*, or intended for exportation, as the said Commissioners shall think proper to direct and appoint; and if any maker of cards shall use or cause or permit to be used in any manner whatever any wrapper or jew for inclosing cards with any device, mark, letter or figure thereon not duly approved by the said Commissioners or their officer as aforesaid, such maker shall forfeit Twenty Pounds for every such wrapper or jew so used or permitted to be used.

Distinguishing Marks on Aces of Spades and Wrappers to denote Cards for home use or for exportation.

Penalty for using Wrappers not approved, 20*l*.

185.

Card Makers to enclose Cards in wrappers when completed, and Officer of Stamps to inspect and label the same.

Cards or Materials not to be removed without consent of Commissioners till completed and labelled.

And be it Enacted, That every maker of playing cards shall, on the completion of each and every pack of cards made by him fit for sale or use in the United Kingdom, enclose the same in a wrapper or jew approved of by the Commissioners of Stamps and Taxes, or their proper officer in the manner directed by this Act, and shall give notice thereof to the said Commissioners; and the said Commissioners shall thereupon direct their officer to attend at the house or place where such cards shall have been made, and such officer shall inspect and examine such cards, in order to see that every pack contains an ace of spades duly stamped; and after such inspection and examination, such cards shall be properly tied up and fastened with thread in such wrappers as aforesaid, in the presence of the said officer, who shall thereupon affix to each pack of cards inclosed and fastened as aforesaid a label, in such manner and with such mark or device thereon as the said Commissioners shall direct; and no playing cards made or begun to be made, or in any stage of making, nor any materials whatsoever begun to be wrought for or towards the making of any such cards, shall be removed from the house or place where the same respectively shall have been so made or begun to be made or wrought, without the consent in writing of the said Commissioners or any Two of them, or of their proper authorized officer, first had and obtained, until such cards shall have been completed and made up into packs, and fastened or tied in wrappers and the labels affixed thereon; and if the maker or owner of any such cards or materials, or any other Person, shall remove or attempt to remove, or shall cause or permit to be removed, or shall assist in removing, without such consent as aforesaid, any such cards or materials as aforesaid, not being completed and made up into packs, and fastened or tied and duly labelled, all such cards and materials shall be forfeited, and may be seized by any officer of Stamp Duties, or by any Person duly authorized by the said Commissioners for that purpose, wheresoever the same may be found, and such maker or other Person so offending shall forfeit Fifty Pounds:

186.
Dice to be brought to the Stamp Office, and stamped.

And be it Enacted, That every maker of dice shall, on the completion of every pair of dice made by him fit for sale, or for use or play in the United Kingdom, bring the same to the Head Office for Stamps in Westminster or Dublin respectively, for the purpose of being marked with the Stamp provided by the Commissioners of Stamps and Taxes, to denote the Duties payable on dice; and the said Commissioners shall cause every pair of dice, after the same shall have been duly stamped as aforesaid, to be wrapped and enclosed in a paper wrapper, marked with any device or mark provided by the said Commissioners for that purpose, and fastened with a thread or seal, as the said Commissioners shall direct; and before or at the time of the delivery of any dice so stamped and wrapped and fastened as aforesaid by any officer of Stamp Duties, to the maker thereof, or to any Person on his behalf, such officer shall sign his name on the outside of such wrapper enclosing such dice; and it shall be lawful for the said Commissioners, in every case where the same shall be required by the maker of any such dice, to provide and stamp upon such dice any additional mark to denote or distinguish the maker of such dice, as such Commissioners may think fit.

Commissioners to inclose Dice in wrappers, and mark them.

Names of Makers may be marked if required.

187.
Makers of Cards and Dice to deliver Accounts monthly.

And be it Enacted, That every maker of playing cards or dice shall, on the first day which shall not be a Sunday or holiday of the calendar month next following the date of his license, make and deliver to the Commissioners of Stamps and Taxes, or their proper authorized officer at the Head Office for Stamps in the cities of *Westminster* and *Dublin* respectively, a true and particular account in writing of every pack of playing cards, and of every pair of dice made by him, or for his use, or on his account, since the date of his license; and shall also on the first day which shall not be a Sunday or holiday of every succeeding calendar month, make a similar account of every pack of playing cards and pair of dice made by him

Accounts to be verified on oath.

him or for his use or account during the calendar month next preceding; and every such maker of cards or dice shall, at the time of making and delivering such account, verify the same by affidavit in the following form:

> "I, *A. B.* do swear, That the number of packs of playing cards [*or*, pairs of dice, *as the case may be*] in this account mentioned, is the full amount of the quantity of playing cards [*or*, dice, *as the case may be*] made by me, or for my use, or upon my account, from the day of
> to the day of except
> packs of cards made by me for exportation, and
> packs made by me for use in the *Isle of Man.*
>
> Sworn, &c."

Duties to be paid within Ten days after the delivery of Account.

Penalty for neglect.

Which oath the said Commissioners, or any one or more of them, or any officer deputed by them for that purpose, is hereby authorized to administer; and every such maker of cards or dice shall, within Ten Days next after the delivery of such account, pay to the proper officer appointed to receive the same the whole of the Duties which shall appear by such account to be due and owing to His Majesty; and if any such maker of cards or dice shall neglect or refuse to make and deliver such account, or to verify the same as aforesaid, or to pay the Duties due and owing from him at the times and in the manner appointed by this Act, he shall forfeit for every such default Twenty Pounds, together with double the amount of Duties then due and owing from him.

188.

Separate Accounts to be kept with Card Makers, and settled every month.

Differences arising thereupon to be decided by the Commissioners.

And be it Enacted, That separate and distinct accounts shall be kept by the proper officer of Stamp Duties with every maker of playing cards, of the cards made by such maker for sale or use in the United Kingdom, of those made for exportation, and of those made for use in the *Isle of Man*; and the charges in the said several accounts shall be made out against such maker from the number of the several aces of spades which shall have been delivered to him; and every such maker shall, on the first day of every calendar month, which shall not be a Sunday or holiday, attend at the office of such officer, and shall adjust, settle and sign such accounts; and in case any difference shall arise in settling any such account, then such maker shall, within one week next after, apply to the Commissioners of Stamps and Taxes, or to their proper officer in that behalf, to settle such account, and the determination of such Commissioners or officer shall be final; and if any such maker shall neglect or refuse to apply to the said Commissioners or such officer as aforesaid, within the time hereby limited for that purpose, then such account, whether signed by such maker or not, shall be deemed conclusive, and shall be admitted in evidence against him.

189.
Where an Ace of Spades is spoiled, the Maker to be allowed credit for the same, on making oath of the fact.

And be it Enacted, That in case any ace of spades, or any number of aces of spades, which shall have been delivered to and charged in the account of any licensed maker of playing cards shall be damaged, defaced or spoiled in making the same, so as to be rendered unfit for use, then on oath made thereof by such maker before any one of the Commissioners of Stamps and Taxes, or before the proper authorized officer, and upon the delivery up to such Commissioner or officer of every such ace of spades so damaged, defaced or spoiled, such maker shall be allowed credit in his accounts for every such ace so damaged, defaced or spoiled, and delivered up as aforesaid; and if at any time the said Commissioners shall deem it expedient to alter any Stamp or mark used for the purpose of denoting the Duty on playing cards, it shall be lawful for the said Commissioners, under such regulations as they shall think fit, to make an allowance to every licensed maker of playing cards in his accounts for every ace of spades which shall have been delivered to any such maker, and which in consequence of such alteration shall be returned by him to the said Commissioners to be cancelled; provided that no allowance shall be made in respect of any ace of spades which shall have been placed in any pack of cards made up, enclosed and fastened in manner directed by this Act.

Allowance to be made for Aces of Spades when the Stamps are altered.

190.
Officer may inspect stock of Cards and charge One Shilling for every Ace of Spades not accounted for.

And be it Enacted, That it shall be lawful for any authorized officer of Stamp Duties from time to time to inspect the stock of cards belonging to any maker of playing cards; and if, upon any such inspection, there shall appear to be any decrease or deficiency of aces of spades not duly accounted for, such maker shall be charged with, and shall pay to the Commissioners of Stamps and Taxes, or to their proper officer, the sum of One Shilling for every ace of spades deficient, whether the same shall have been delivered for cards intended to be used in the United Kingdom, or to be used in the *Isle of Man*, or for cards made for exportation; and if any maker of playing cards, or any Person in his employ, shall refuse to allow such officer to inspect the stock of such maker, every such maker shall be charged with, and shall pay to the said Commissioners or to their proper officer, the sum of One Shilling for every ace of spades which shall appear by the accounts kept by the proper officers to have been delivered to such maker, whether the same shall have been delivered for cards intended to be used in the United Kingdom or the *Isle of Man*, or for cards made for exportation; and the amount of such deficiency, at the rate aforesaid, in any of the cases aforesaid, shall be and is hereby declared to be a debt to His Majesty, and shall be recovered accordingly with full costs of suit.

191.
Packs of Cards to contain Fifty-two playing Cards including an Ace of Spades duly stamped.

And be it Enacted, That every pack of playing cards, whether made for sale or use in the United Kingdom, or in the *Isle of Man*, or for exportation, shall contain not more than fifty-two cards, and shall include therein one ace of spades duly stamped, and shall be tied up together in the manner directed by this Act; and if any Person shall sell or utter, or expose or keep for sale, or shall export, or offer to export any pack or parcel of cards containing more than fifty-two cards, or not containing an ace of spades duly stamped, or not being duly enclosed and tied up together in a wrapper labelled in the manner directed by this Act, or which shall have been opened after the same shall have been so labelled as aforesaid; or if any Person shall sell or utter, or expose or keep for sale, or shall export or offer to export any dice not duly stamped, marked, wrapped, tied and fastened as by this Act is directed; every Person so offending, being a maker of cards or dice, shall forfeit Twenty Pounds for every pack or parcel of such playing cards, and for every pair of such dice; and every Person so offending, not being a maker of cards or dice, shall forfeit Ten Pounds for every pack or parcel of such playing cards, and for every pair of such dice; and all such cards and dice shall be forfeited, and may be seized and carried away by any officer of Stamp Duties, or by any Person duly authorized by the Commissioners of Stamps and Taxes for that purpose.

Penalty on default, or for selling, &c. unstamped Cards or Dice.

192.
Persons not being licensed Card Makers, may sell second-hand Cards, if inclosed in a printed wrapper denoting them as such.

Provided always, and be it Enacted, That it shall be lawful for any Person, not being a licensed maker of playing cards, to sell or expose, or keep for sale any pack of playing cards, notwithstanding that the same may have been previously sold and opened, used or played with, if every such pack shall be sold, or exposed or kept for sale without the wrapper or jew of any licensed maker, and shall contain not more than fifty-two cards, including an ace of spades, duly stamped for use within the United Kingdom, and shall be enclosed in a paper or wrapper, with the words "Second-hand Cards," printed or written in distinct and legible characters on the outside thereof; and if any Person, not being a licensed maker of cards, shall sell or utter, or expose or keep for sale, in any part of the United Kingdom, any playing cards which shall have been previously sold and opened, used or played with, not being in such packs as aforesaid, or not including in such pack an ace of spades, duly stamped for sale or use in the United Kingdom, or any pack not being inclosed in a paper or wrapper, with the words "Second-hand Cards," printed or written thereon in distinct and legible characters on the outside thereof, or if any such pack shall be sold or exposed or kept for sale with a wrapper or jew of any licensed maker, every Person so offending shall forfeit Ten Pounds for every pack or parcel of such playing cards.

193.
Penalty on licensed Makers using an Ace of Spades, or Wrappers, or Labels for Cards or Dice before used.

And be it Enacted, That if any licensed maker of playing cards shall enclose or make up in any pack of playing cards, or shall sell, or expose or keep for sale, or part with for use in play, or shall buy or have in his possession or control any stamped ace of spades which shall have been at any time or in any manner previously used or removed out of the premises of such maker, or any other licensed maker, or used in making up or completing any other pack or parcel of cards; or if any licensed maker of cards or dice shall fraudulently enclose any pack of playing cards or any dice in any wrapper fastened by a label, and in which any other playing cards or dice shall have been previously wrapped up, enclosed, sealed or fastened, or shall buy or have in his possession any such label so previously used as aforesaid, every such licensed maker of cards or dice shall, for every such pack of cards, ace of spades, die, label or wrapper, forfeit Fifty Pounds, together with all such cards, dice, wrappers and labels; and such cards, dice, wrappers and labels may be seized and carried away by any officer of Stamp Duties, or by any Person duly authorized by the Commissioners of Stamps and Taxes for that purpose.

194.
Cards or Dice, not duly stamped, found in possession of licensed Makers, shall be forfeited, with a penalty of 20*l.* per pack or pair.

And be it Enacted, That if any pack of playing cards, or any dice, not duly stamped, or the Duties upon which (being payable) shall not have been paid, shall be found in the house, shop, room or other place of any licensed maker of cards or dice, or of any other Person who shall sell or expose to sale, or keep for sale cards or dice, any and every such pack of cards, and all such dice shall be forfeited, and may be seized and carried away by any officer of Stamp Duties, or by any other Person duly authorized for that purpose by the Commissioners of Stamps and Taxes, or by warrant from any Justice of the Peace, which warrant any such Justice is hereby authorized to grant; and every such licensed maker of cards or dice, in whose house, shop, room or other place such cards or dice shall be found, shall forfeit Twenty Pounds for every pack of playing cards, and for every pair of dice, not duly stamped as aforesaid, so found in the possession or in or upon the premises of such Person as aforesaid; and every Person (not being a licensed maker of cards or dice) who shall have in his possession or upon his premises, or shall use or permit to be used therein any pack of cards or any dice not duly stamped for sale or use in the United Kingdom, shall forfeit Ten Pounds for every pack of playing cards, and for every pair of dice, not duly stamped as aforesaid, so being in his possession, or upon his premises, or used or permitted to be used therein.

Penalty of 10*l.* per pack or pair for Cards or Dice not duly stamped, in possession of persons not being licensed Makers.

195.
No Cards deemed waste unless a corner

And be it Enacted, That no playing cards shall be sold as waste cards, unless a corner of every such card shall be cut off at least half be cut off, and no Court Cards to be sold as Waste Cards, penalty Twenty Pounds.

half an inch in depth, nor unless the same shall be sold or exposed to sale in parcels without being enclosed in any wrapper or paper or other cover; nor shall any of the cards, commonly called court cards, be sold as waste cards, on any pretence whatever; and if any Person shall sell or expose to sale as waste cards any cards enclosed in any wrapper, paper or cover, or which shall not be cut in manner aforesaid, or any court cards, he shall forfeit Twenty Pounds for every such offence.

196.
What shall be deemed Dice.

And be it Enacted, That all pieces of ivory, bone or other substance, made or used or intended to be used for any game or play, having thereupon, or which shall be intended to have thereupon any letters, figures, spots or other marks to denote any chance or chances, shall be deemed and are hereby declared to be dice, and the several faces of every die shall each be deemed to denote one chance; and if more than six chances shall be denoted or intended to be denoted on any one of such pieces of ivory, bone or other substance, then such one piece shall be chargeable with the full duty payable for a pair of dice; and if more than the number of chances usually denoted on or by a pair of dice, shall be denoted or intended to be denoted on any one such piece of ivory, bone or other substance, then such one piece shall be charged with a further duty in proportion to the number of chances exceeding those denoted on or by one pair of dice; and if any Person shall file or square or new spot any die, or shall cause any die to be filed, squared or new spotted, after such die shall have been stamped as by law required, or if any die shall be found in the possession of any Person, filed, squared or new spotted, after such die shall have been so stamped as aforesaid, every Person having filed, squared or new spotted any such die, or having caused any such die to be filed, squared or new spotted, and every Person in whose possession any such die may be found, shall respectively forfeit Ten Pounds for every such die.

Penalty on Persons filing, squaring or new spotting Dice after being stamped, or having such in their possession.

197.
Playing Cards or Dice not being stamped for home use, may be exported under the regulations herein mentioned.

AND whereas it is expedient to permit the exportation of playing cards and dice, without the same being stamped for use in the United Kingdom, and without having paid the Duties imposed by this Act, and that regulations should be made with respect to such exportation; BE it therefore Enacted, That playing cards or dice not being stamped for use in the United Kingdom, and not having paid the Duties imposed by this Act, may be exported under the conditions and regulations hereinafter mentioned and set forth, that is to say; before such playing cards or dice, not having been stamped for use in the United Kingdom, and not having paid the Duties imposed by this Act, shall be removed from the licensed house or place of any maker thereof, for the purpose of being exported from the United Kingdom to any parts beyond the seas, or to the *Isle of Man*, Three Days' notice in writing shall be given to the proper officer at the Head Office for Stamps in *Westminster* or *Dublin* respectively, by the licensed maker thereof, of the quantity intended to be exported, the port or place in the United Kingdom from whence the same are intended to be exported, the name of the ship or vessel, and of the master thereof, in which the same are intended to be exported, and the port or place and country to which the same are intended to be carried and conveyed; and such maker shall within such space of Three Days enter into a bond, with sufficient surety, to be approved by the Commissioners of Stamps and Taxes, or their proper officer, to His Majesty in a penal sum of treble the amount of all the Duties which would be payable on such cards or dice respectively if the same had been made or intended for use or sale in the United Kingdom, conditioned to export such cards or dice, in the ship or vessel to be named in such bond, to some port or place beyond the seas, to be mentioned in such bond, within a time to be limited in such bond, and to land the same (the dangers of the seas excepted) in such port or place, and not to lade or put any such cards or dice on board any other ship or vessel, either in any port or place in the United Kingdom or elsewhere, or at open sea, and that such cards or dice or any part thereof shall not be relanded in any part of the United Kingdom; and also conditioned to produce to the said Commissioners within the respective times hereinafter mentioned, a certificate that such cards or dice have been duly landed at such port or place; and after the expiration of such Three Days mentioned in such notice, a certificate, under the hand of some officer of Stamp Duties, shall be given, expressing the several matters required in such notice, and also certifying that such bond has been given, according to the provisions of this Act, for the exportation of any such cards or dice, and shall be delivered to the proper officer of the Customs at such port or place in the United Kingdom from which such cards or dice are intended to be exported, and such certificate shall be given and received without fee or reward; and after such notice shall have been given and such bond as hereinbefore mentioned shall have been duly made and executed, and such certificate granted (but not otherwise), it shall be lawful for any licensed maker to remove such playing cards or dice intended for exportation, when completely finished for use, from the house or place where the same shall have been made, without payment of any duties for the same: provided that every pack of such playing cards shall contain an ace of spades duly marked or stamped with the proper mark or stamp appointed to be used for cards to be exported; and provided also, that such cards or dice shall before being so removed be respectively enclosed in packs or pairs in such wrappers or jews as the Commissioners of Stamps and Taxes shall approve, and shall be tied and fastened by a label or thread, or seal marked with the proper mark, stamp or device appointed by the said Commissioners to be used for cards or dice to be exported; and all such cards or dice so entered for exportation shall be laden or put on board the ship or vessel mentioned in such bond as aforesaid in the presence of the proper officer of Customs.

198.
How Bonds shall be discharged.

And be it Enacted, That such bond hereinbefore directed to be given with relation to cards and dice to be exported, shall be discharged upon producing to the Commissioners of Stamps and Taxes within the respective times hereinafter limited, a certificate that the cards or dice in such bond mentioned were duly landed in the proper port or place beyond the seas; that is to say, within Six calendar Months from the date of such bond, in the case of cards or dice entered to be landed in any port or place in the *Isle of Man* and within Twelve calendar Months from the date of such bond, in the case of cards or dice entered for or landed in any other port or place in *Europe*, and within Eighteen calendar Months from the date of such bond, in the case of cards or dice entered for or landed in any port or place in *America* or in *Africa* (not being at or beyond the *Cape of Good Hope*), and within two years from the date of such bond, in the case of cards or dice entered for or landed in any port or place at or beyond the *Cape of Good Hope*; and every such certificate for such cards or dice as aforesaid, which shall be landed at any port or place where any Officer of His Majesty's Customs shall be resident, shall be signed by the proper Officer of His Majesty's Customs there, and if no such Officer shall be resident there, then by the British Consul or other Person acting as such there; and if no Officer of Customs, or British Consul, or other Person acting as such, shall be there resident, then such certificate shall be under the seal of the Chief Magistrate in such port or place, or under the hands and seals of Two known British Merchants then being at such port or place: Provided always, That if in any case it shall be proved that such cards or dice so exported were taken by enemies, or were lost in the seas, or by fire, the examination and proof whereof shall be left to the judgment of the Commissioners of Stamps and Taxes, then and in such case it shall be lawful for the said Commissioners to discharge such bond.

199.
Cards or Dice exported contrary to Law, or relanded after entry for export, may be seized, &c.

And be it Enacted, That all playing cards and dice which shall be exported, or attempted to be exported, contrary to the directions of this Act, or which, after entry thereof for exportation, shall be landed at or found in any place in the United Kingdom, or which shall be landed at or found in the *Isle of Man*, after entry thereof for exportation elsewhere than to the said Isle, shall be forfeited, and may be seized and detained or carried away by any Officer of Customs or Excise, or by any Officer of Stamp Duties, or by any Person duly

authorized

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Persons using, &c. such Cards, to forfeit 20*l*.

authorized by the Commissioners of Stamps and Taxes; and if any Person shall sell or expose or keep for sale, or shall offer for use in any part of the United Kingdom, or shall knowingly have in his possession or upon his premises, or shall use or permit to be used in any place in the United Kingdom, any playing cards marked, stamped or distinguished as cards for use in the *Isle of Man*, or for exportation, he shall forfeit Twenty Pounds for every pack of such cards so sold or exposed or kept for sale, or offered for use, or used or permitted to be used, or being in the possession of such Person contrary to this Act; and all such cards shall be forfeited, and may be seized and detained or carried away by any such Officer or other Person as aforesaid, and shall be disposed of in manner directed by this Act; and if any Person shall re-land, or shall cause or procure to be re-landed, or shall assist in re-landing, in any part of the United Kingdom, any pack or parcel of cards, or any dice, after the same shall have been entered and shipped for exportation from any part of the United Kingdom, or shall land such cards or dice, or cause the same to be landed, or shall assist in landing the same in any port or place other than the port or place to which such cards or dice shall be consigned, and which shall be named in the certificate to be delivered by the Officer of Stamp Duties to the Officer of Customs in pursuance of this Act, every such Person shall forfeit Fifty Pounds.

Penalty on fraudulently re-landing Cards after entry and shipment for Exportation.

200.
No Cards to be exported into or used in the Isle of Man, unless stamped for such Island, or for use in the United Kingdom.

And be it Enacted, That it shall not be lawful for any Person to put on board any ship or vessel, for exportation to the *Isle of Man*, or to import into or to use in that island any playing cards, unless in packs, each containing an ace of spades stamped or marked with the stamp or device appointed by the Commissioners of Stamps and Taxes for cards intended for use in the *Isle of Man*, in the manner by this Act directed, or an ace of spades duly stamped or marked for sale or use in the United Kingdom; and all playing cards, not being in packs, each containing an ace of spades duly stamped and marked for use in the *Isle of Man* or in the United Kingdom, which shall be put on board, or shall be brought to any wharf or place to be put on board any ship or vessel for exportation to the *Isle of Man*, or which shall be imported into or found in the *Isle of Man* shall be forfeited; and all playing cards which, having been duly put on board or brought to any wharf to be put on board any ship or vessel for exportation to the *Isle of Man*, or having been imported into or found in the *Isle of Man*, shall be re-landed or found in any other part of the United Kingdom, shall also be forfeited, and all cards so forfeited may be seized and detained or carried away by any Officer of Customs or Excise, or by any Officer of Stamp Duties, or by any Person duly authorized thereto by the Commissioners of Stamps and Taxes; and every Person who shall sell, or expose or keep for sale, or shall offer for use, or shall use or permit to be used in any part of the *Isle of Man*, or shall knowingly have in his possession or upon his premises within the said Island, any playing cards or ace of spades made within the United Kingdom for exportation, or any pack of cards not containing an ace of spades, stamped or marked for use in the *Isle of Man*, or for use in the United Kingdom as aforesaid, shall for every such pack of cards or ace of spades, forfeit Twenty Pounds, to be sued for and recovered in the same manner as any penalty incurred in the said Island, under any Act relating to the Revenue of Customs, may be sued for and recovered under such Act.

201.
Foreign Cards without name of Foreign Maker, or with any British Card Maker's name thereon, not to be warehoused, but to be seized and forfeited.

And be it Enacted, That no foreign playing cards which shall be imported into any part of the United Kingdom shall be deposited in any warehouse pursuant to any Act for the warehousing of goods, or otherwise, unless the name and place of residence of the foreign maker of such cards be printed or marked in distinct and legible characters on one card of every pack of such cards, and on every wrapper thereof; and if any one or more of such cards, or any wrapper, jew, label or other paper, matter or thing enclosing, annexed to or deposited with any one or more of such cards, shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, or if there shall be printed or marked upon any of such cards any ace of spades forged or counterfeited in imitation of or to resemble any ace of spades required by this Act to be used or placed on cards made within the United Kingdom, such cards shall not be permitted to be warehoused under the said recited Act, any thing in the said Act to the contrary in anywise notwithstanding; and all such foreign cards, wrappers, jews, labels and other things on which the name and place of residence of the foreign maker thereof shall not be printed or marked in distinct and legible characters as aforesaid, or on any of which shall be printed or marked the name of any maker of cards duly licensed within the United Kingdom, or any forged or counterfeit ace of spades, shall be forfeited, and may be seized by any Officer of Stamp Duties or of Customs or Excise.

202.
Cards, Dice, Materials, &c. seized as forfeited under this Act, in what manner to be disposed of.

And be it Enacted, That in all cases whenever any cards or dice, or any materials, tools or utensils for making any cards or dice, shall be seized or detained as forfeited for any cause whatever under the provisions of this Act, such cards, dice, materials, tools or utensils may be carried away and sold or destroyed, or otherwise disposed of, in such manner as the Commissioners of Stamps and Taxes shall in their discretion from time to time think fit to order or direct.

203.
The Duties on Gold and Silver, how to be paid.

And be it Enacted, That the maker or worker of any gold or silver plate required by law to be assayed and marked, and who shall send the same to the Assay Office of any of the several Companies of Goldsmiths, in the cities of *London*, *Edinburgh*, *Dublin*, *York*, *Exeter*, *Chester* or *Glasgow*, or the town of *Newcastle-upon-Tyne*, or of the Companies of Guardians of the Standard of Wrought Plate in the towns of *Sheffield* or *Birmingham* respectively, or to any other Assay Office in any part of the United Kingdom, shall send, with every parcel of such plate to the Assay Office at which the same is intended to be assayed and marked, a note or memorandum in writing, specifying the following particulars; (that is to say) the day of the month and the year when such plate is sent to be assayed, the place of business, and the christian name and surname of the worker or maker, or the style and firm of the workers or makers of such plate, the several species in such parcel of plate, and the number of pieces of each species, with the total weight of such parcel, and the amount of the Duty by this Act made payable thereon; and in the case of gold plate, the standard or quality for denoting which the maker or worker shall require the same to be marked; and every such maker or worker at the time of the delivery of any such plate at any such Assay Office as aforesaid, shall pay or cause to be paid the full amount of such Duty to the Officer or Person appointed at such Assay Office to receive such plate and such note or memorandum respectively; and such Officer or Person is hereby authorized and required to receive such plate and the Duty thereon, and to give a receipt for the amount of such Duty to the party who shall pay the same, and which receipt shall not be liable to any Stamp Duty; and in case the party sending or bringing any such gold or silver plate to any Assay Office, to be assayed and marked as aforesaid, shall omit or refuse to pay the full amount of Duty chargeable thereon and payable for the same according to this Act, it shall be lawful for the Officer or Person who ought otherwise to receive such plate, to refuse to receive the same, and such Officer or Person is hereby authorized to refuse to receive such plate until the full amount of such Duty be paid: Provided always, That where the maker or worker of such plate shall be entitled to the allowance mentioned and set forth in Schedule (A.) to this Act annexed by reason of such plate being brought to be assayed and marked in a rough and unfinished state, so that in the opinion of the Wardens of the said Companies respectively or their Deputy, a diminution in the weight thereof must necessarily be made before the same shall be finished, the amount of which allowance shall be stated by the Person receiving the said Duties at the bottom of the said note or memorandum and duplicate required to be delivered with such

Allowance of Duty on account of Plate being marked in an unfinished state.

plate, and the amount thereof shall be returned or otherwise allowed to such maker or worker.

204.
Plate to be marked, to denote the payment of the Duty;

And be it Enacted, That there shall be struck or marked by the several Companies of Goldsmiths and Guardians hereinbefore mentioned or referred to respectively, upon all gold and silver plate which shall be assayed at their respective Assay Offices, and found to be of the standard required by law, and fit and proper to be marked, over and besides all other marks required by law to be struck or marked on such plate, a mark provided or to be provided by the Commissioners of Stamps and Taxes for denoting the payment of the Duty by this Act charged on such gold or silver plate respectively; and if any Person in any part of the United Kingdom shall sell or exchange or expose or keep for sale, or shall pledge, or offer to pledge, or shall export or attempt to export any gold or silver plate whatsoever upon or in respect of which any Duty is by this Act or is or hath been by any former Act charged or made chargeable, unless such plate shall be duly marked as required by law for denoting the payment of such Duty, every Person so offending shall for every such offence forfeit the sum of Fifty Pounds; and all such plate shall be forfeited, and may be seized by any officer of Stamp Duties, Customs or Excise, or by any officer of the said several companies respectively.

not to be sold, exchanged or exported until marked as by this Act directed.

Penalty 50*l.* and forfeiture of the Plate.

205.
Penalty on Manufacturer or Dealer having in his possession any Wares with forged marks 50*l.*

And be it Enacted, That if any manufacturer of, or dealer in gold or silver wares, shall sell, exchange or expose to or keep for sale, or shall pledge or offer to pledge or shall export or attempt to export out of any part of the United Kingdom, or shall have in his possession without lawful excuse (the proof whereof shall lie upon him) any gold or silver plate, or any article or ware of base metal, having thereupon any forged or counterfeit mark or impression, resembling or intended to resemble or liable to pass or be mistaken for any mark or impression of any die, punch or other instrument, used or to be used by any of the said several companies of Goldsmiths or Guardians, for the marking or stamping of gold or silver plate, or having thereupon any mark or impression which shall have been transposed or removed thereto from any article, or piece of gold or silver plate, such manufacturer or dealer shall, for every such piece of plate, article or ware, forfeit the sum of Fifty Pounds, which may be sued for and recovered by any officer of the said several companies, in the manner hereinafter provided: Provided always, That before any action, information or other proceeding shall be commenced or instituted against any such manufacturer or dealer as aforesaid for the recovery of such last-mentioned penalty, notice in writing signed by the Solicitor of Stamps and Taxes, or by the Clerk of one of the said

Manufacturers and Dealers to be exempted from Prosecutions for pecuniary Penalties in certain cases, on making known the real offender.

said several Companies of Goldsmiths or Guardians shall be given to such manufacturer or dealer or left at his usual place of abode or business seven days at the least before the commencement of any such proceeding as aforesaid of the intention to sue or prosecute for such penalty, specifying the plate, article or ware, in respect of which such penalty shall be alleged to have been incurred, and if such manufacturer or dealer shall within Seven Days next after the service of such notice in manner aforesaid, discover and make known in writing to the said Solicitor or Clerk by whom such notice shall have been signed, the name and place of abode of the actual manufacturer of such plate, article or ware, or of the Person or Persons of whom such manufacturer or dealer to whom such notice as aforesaid shall have been given really bought, had or received the same; and if such last-mentioned manufacturer or dealer, shall, at any trial to be had against the Person from whom he really bought, had or received the said plate, article or ware, give or produce material evidence against the Defendant, and the Judge before whom the cause shall be tried shall, under his hand upon the record, certify the same, and also that there did not upon such trial appear any ground to believe that such manufacturer or dealer as aforesaid was concerned in or privy to such fraud, then such manufacturer or dealer shall be and he is hereby exempted and discharged from such penalty as aforesaid, any thing hereinbefore contained to the contrary thereof notwithstanding: Provided always, That nothing herein contained shall extend to exempt any Person from the legal consequences of selling, or exchanging or exposing to or keeping for sale, or exporting or attempting to export any such plate, article or ware as aforesaid, with any false, forged or counterfeit stamp, mark or impression thereon, knowing the same to be false, forged or counterfeit, if such knowledge shall be duly proved in any criminal prosecution or proceeding against such Person for any such offence.

206.
Where the use or character of any piece of Plate is altered, or additions are made thereto in certain cases, the same shall be assayed and marked again as a new article, and the Duty shall be paid upon the whole.

And be it Enacted, That if any article or piece of gold or silver plate, which hath been or shall have been assayed or marked at any Assay Office, shall at any time afterwards be altered either by having any addition made thereto, or otherwise, so that the character or denomination of such article or piece of plate, or the use or purpose for which it was originally made or designed, shall be changed; or if any such article or piece of plate as aforesaid shall at any time hereafter have any addition made thereto, although its character or denomination, use or purpose, shall not be changed by reason of any such addition, but so that the weight of such addition shall bear a greater proportion to the original weight of such article or piece of plate than one ounce to the pound troy, every such article or piece of plate so altered or added to shall be again brought to the Assa

Office of some one of the said several Companies of Goldsmiths or Guardians, and shall be assayed and marked in like manner as a new article or piece of plate, and as if no part thereof had been before assayed, and notwithstanding any former assay thereof, or the marks of any such assay thereupon, and the Duty imposed by this Act shall be paid upon or in respect of the whole weight of such article, or piece of plate, and of every addition thereto (if any shall be made or intended) without any allowance for the Duty which may have been before paid upon or in respect of such plate, or any part thereof: Provided always, That if any such article or piece of plate shall have any such addition made thereto, but so that the weight of the addition thereto shall not bear a greater proportion to the original weight of such article or piece of plate than as aforesaid, and so that the character or denomination, use or purpose of such article or piece of plate, shall not be changed, it shall be lawful for the Company of Goldsmiths or Guardians at the Assay Office where the same was originally marked to allow the addition only to such plate to be assayed and marked, and to receive the Duty on the weight of such addition only, provided that such article or piece of plate, previous to any such addition being made thereto, shall be brought to the Assay Office for their inspection, and the nature and extent of the intended addition thereto shall be fully explained to them, and they shall signify their assent to the making of such addition; and if any Person shall make or affix, or cause to be made or affixed to any article or piece of gold or silver plate which hath been or shall have been previously marked at any Assay Office, any addition of gold or silver, or of base metal resembling gold or silver, unless such article or piece of plate, with every addition made or intended to be made thereto, shall be brought to the Assay Office of some one of the said several companies, and be assayed and marked, as directed or allowed by this Act; or if any Person shall knowingly sell, exchange or offer, or expose to or keep for sale or exchange, or shall pledge or offer to pledge any such article or piece of plate so altered or added to as aforesaid, the same not having been so assayed and marked as aforesaid, every Person so offending shall for every such article or piece of plate, forfeit the sum of Fifty Pounds, which may be sued for and recovered by any officer of the said several companies respectively in the manner hereinafter provided; and every such ware of gold or silver, wheresoever the same shall be found, shall and may be lawfully seized, and broken and defaced by the wardens, assayers or other officer or officers of any of the said several Companies of Goldsmiths or Guardians, and by them be sold and disposed of as hereinafter is directed.

Penalty for making additions to Plate without having them marked, 50*l.*

207.

Recovery and application of certain Penalties by Officers of the

And be it Enacted, That in any case in which it is provided that any pecuniary penalty to be incurred under this Act may be sued for and recovered by any officer of the said several Companies of Goldsmiths several Companies of Goldsmiths and Guardians.

Goldsmiths or Guardians respectively, every such penalty shall and may be sued for and recovered, with full costs of suit in any of His Majesty's courts of record at *Westminster*, or in *Dublin* or in His Majesty's Court of Session in *Scotland*, by action of debt, bill, plaint or information, in the name of any master, warden, assayer, clerk or other officer of any of the said several companies respectively, or by information in the name of any such officer before a Justice of the Peace in any part of the United Kingdom in like manner as any penalty may be recovered before any such Justice by any officer of Stamp Duties; and every such penalty which shall be sued for and recovered in the name of any officer of the said companies respectively shall go and be paid wholly to the company to which such officer shall belong, to be applied by such company in defraying the expenses of their Assay Office, and of detecting and prosecuting offenders: Provided always, That nothing herein contained shall be construed to prevent the recovery of any such penalty for and on behalf of His Majesty in like manner as any other penalty incurred under this Act may be recovered, unless any officer of any of the said companies shall first inform or sue for the same.

208.
Companies marking Plate without receiving Duties, to be answerable to His Majesty for the amount thereof.

And be it Enacted, That in case any Company of Goldsmiths or Guardians hereinbefore mentioned or referred to, or any warden or assayer or other officer of any such company shall take in and receive any gold or silver plate which shall be brought to their respective Assay Offices to be assayed and marked as aforesaid, and shall mark the same, or permit or suffer the same to be marked with the mark by this Act directed to be used to denote the payment of the said Duties, or with any other mark required by law to be marked on gold or silver plate, without at the same time receiving the Duties payable on such plate under this Act, every such company, and the wardens, assayers and other officers of every such company respectively shall be answerable and accountable to His Majesty for the said Duties, in like manner as if such Duties had actually been received by or on behalf of such company pursuant to the directions of this Act.

209.
When Plate found to be Standard, Certificate thereof to be written on the Note or Memorandum.

And be it Enacted, That when any gold or silver plate shall have been assayed and found to be of the proper standard by law required, the deputy touchwarden, or one of the wardens, or the assayer of any such company as aforesaid, shall certify in writing, signed with his name, upon the note or memorandum brought with such plate, that such plate is of the proper standard; and all the several parcels of such plate shall be separately weighed; and no gold or silver plate shall be marked with the said mark, denoting the payment of the Duty charged thereon, except such as shall be specified in such note or memorandum, and the standard whereof shall be certified as aforesaid, and which shall be duly weighed and found to be of the weight set forth in such note or memorandum; and the said companies respectively, and their respective wardens, assayers and clerks or accountants shall be answerable and accountable to His Majesty for all Duties which shall be payable or charged by law on all gold and silver plate which shall be specified in every such note or memorandum, and which shall be so as aforesaid certified to be of the proper standard: Provided always, That when any gold or silver plate, in respect of which the Duty by this Act charged shall have been paid, shall, in any of the Assay Offices of the respective companies aforesaid, be found to be of a quality below the respective standards fixed by law, and shall be cut, broken and defaced, or when any such plate shall be returned without being marked, and no intended fraud shall appear, then and in every such case the Duty which shall have been paid in respect thereof at the time of the delivery thereof to be assayed, shall be returned by the said companies, or their respective wardens or assayers, to the worker or maker, or other Person from whom the same was received, such worker or maker giving a receipt for the same, and which receipt shall not be liable to any Stamp Duty; and the said companies, or their respective wardens or assayers, shall make an entry in the proper books kept by them, of the species and weight of each parcel of plate so cut, broken and defaced, or returned respectively as aforesaid, and of the names of the Persons to whom such plate shall belong, and of the amount of the Duty so returned: Provided always, That wherever any such plate shall be seized by any of the said respective companies or their respective officers as forfeited, by reason of any fraud on the part of the worker or maker thereof, the Duty thereon shall be paid to His Majesty as if such plate had been duly marked in the manner directed by this Act.

Duty to be returned for all Plate defaced for being below the Standard, if no intended Fraud shall appear.

In cases of fraud, the Duty to be paid.

210.

Drawback allowed on exportation of Plate.

And be it Enacted, That there shall be paid and allowed (subject as hereinafter mentioned) to every Person who shall export, by way of merchandise or otherwise, from any part of the said United Kingdom to any foreign parts, any gold or silver plate, made or wrought in any part of the United Kingdom, on which the Duties by this Act or any former Act charged thereon shall have been paid within the period of Five Years next before the time of shipping such plate for exportation, the respective sums of money, by way of drawback, in the said Schedule (A.) to this Act in that behalf mentioned; and when any such plate shall be intended to be so exported, the exporter thereof shall bring the same to the customer or collector at the port or place from whence such plate shall be intended to be exported, and shall deliver to the said customer or collector a note or memorandum in writing specifying the following

Mode of proceeding to obtain the same.

following particulars relating to such plate; (that is to say) the day of the month and year when such plate shall be brought, the place of abode, and the christian name and surname, or the style and firm of the Person or Persons sending the same, the several species in each parcel of such plate, and the number of pieces of each species, with the total weight thereof, the port or place in the United Kingdom from whence such plate is intended to be exported, the name of the ship or vessel, and of the master thereof, in which the same is intended to be exported, and the name of the country, and of the port or place therein to which the same is intended to be carried and conveyed; and the said exporter of such plate shall make proof on oath before such customer or collector (and which oath the said customer or collector is hereby empowered to administer) of the time when and the Assay Office at which such plate was assayed and marked, and the duties thereon paid, and of the total weight of such plate; and the said exporter shall, before the shipping of such plate for exportation, give security by bond to His Majesty that the several articles of plate shall not be relanded or brought again into any part of the United Kingdom; and thereupon such customer or collector shall, without fee or reward, give to the exporter of such plate a debenture, specifying the description, species and number of the several articles of plate, and the correct weight thereof; and upon the actual shipping of such plate for exportation, the searcher at such port shall certify the same upon the said debenture, and the wardens, assayers or other officers at the Assay Office where such plate shall have been assayed and marked, shall upon the production of such debenture duly certified, pay the said drawback or allowance out of the monies collected or received by such company, or their officers respectively, on account of the Duties on gold and silver plate; and if they shall not have in their hands sufficient monies, on account of the said Duties, to pay the amount of such drawback or allowance, then the clerk or accountant, or one of the wardens of such company, shall certify the same on the back of such debenture, and the amount thereof shall be paid by the Receiver General of Stamps and Taxes in *England* or by the proper officer in *Ireland*, or by the distributor of Stamps in *England* and *Scotland* respectively, in whose district such Assay Office shall be situate, as the case may be; and all such bonds so to be taken as aforesaid shall continue and remain in force until such exporter shall produce and deliver to such customer or collector the bill of lading of such plate, and which shall have at the foot thereof the receipt of the master of the vessel on board of which the said plate was shipped, and also a receipt or certificate on the back of such bill of lading, under the hand of the person to whom such plate was consigned, certifying or acknowledging the receipt thereof, and mentioning in such receipt or certificate the true kinds, number and weight of the plate so consigned and received, and the name of the person consigning the same: Provided always, That where the ship or vessel on board of which such plate was shipped shall be lost, or shall not within the space of Three Years return to any port in the United Kingdom, upon due proof being made thereof to the customer or collector at the port at which the said plate was shipped, and such bond as aforesaid given, the said customer or collector shall deliver up to such exporter the bond so given by him, in order that the same may be cancelled, if no fraud therein shall in the meantime have appeared, and no prosecution on such bond shall have been commenced.

211.
Dies to be locked up in a Box with two different Locks

And be it Enacted, That the several dies or instruments for impressing the mark by this Act directed to be used by the said several Companies for denoting the payment of the Duties hereby charged on gold and silver plate, shall be locked up in a box with two different locks, and the respective keys thereof shall be kept by the several Persons following; (that is to say) one of such keys by the deputy warden and the other of such keys by one of the assayers for the time being of the Company of Goldsmiths in *London* and *Dublin* respectively, and one of such keys by one of the wardens, and the other of such keys by the assayer for the time being of each of the other Companies respectively; and the said dies or instruments shall not be at any time taken out of such box, nor used for the purpose of marking any gold or silver plate, except in the presence of the said several Persons by whom the said keys shall be kept respectively; and the said dies or instruments shall immediately after the same shall have been used pursuant to this Act, be replaced in the said box in the presence of the persons by whom the keys thereof are hereinbefore directed to be kept, and shall be again locked up in manner aforesaid.

212.
Receiver of the Duties at the Assay Office to pay the same to the Clerk or Accountant.

And be it Enacted, That the Person who shall at any of the said Assay Offices at any time receive any of the said Duties by this Act imposed on gold or silver plate, shall daily pay over the same to the clerk or accountant of the company to which he shall belong, or if there shall be no clerk or accountant, then to the wardens thereof or one of them; and such clerk, accountant or wardens shall respectively enter and keep a true and faithful account in writing, in a book or books to be kept for that particular purpose, of the Duties by this Act charged and made payable upon and in respect of all gold and silver plate which shall be brought to such Assay Office to be marked, and of the allowances made to the maker or worker of any such plate, and of all such Duties or sums of money as shall be returned or allowed or paid either as drawback or otherwise, under any of the provisions in this Act contained;

and if any such clerk or accountant or warden respectively shall refuse or neglect to keep such account, or to make any entry therein, as by this Act is required, or shall make any false or fictitious entry therein, with intent to defraud His Majesty, every Person so offending shall for every such offence forfeit the sum of One hundred Pounds; and it shall be lawful for any authorized Officer of Stamp Duties at all reasonable times to inspect all or any of the books of the said several Companies, and all accounts required by this Act or by any other Act or Acts of Parliament relating to the assaying and marking of gold or silver plate respectively to be kept; and also to make copies thereof, and to take extracts therefrom, when and as often as he shall think proper; and if any Person shall at any time refuse to permit such inspection, or such copies or extracts to be made, or shall obstruct or hinder any such authorized officer as aforesaid in making such inspection, copies or extracts, every Person so offending shall for every such offence forfeit the sum of Fifty Pounds.

Inspection of Books by Officers of Stamp Duties.

213.

Clerks, &c. of Goldsmiths Company to deliver Accounts and pay Duties.

And be it Enacted, That there shall be delivered by the clerk or accountant, or in case of his absence, or where there shall be no clerk or accountant, then by one of the wardens of the said several Companies respectively, on the First Monday of the calendar month next after the commencement of this Act, or within One Week then next following, and so afterwards on the First Monday of every succeeding calendar month, or within One Week then next following, the account hereinafter mentioned, with the affidavit required by this Act to be annexed thereto, to the respective Persons following; (that is to say) by the clerk or accountant, or one of the wardens of the Company of Goldsmiths in *London*, to the Commissioners of Stamps and Taxes at their Head Office; by the clerk or accountant or one of the wardens of the Company of Goldsmiths in *Dublin*, to the Comptroller of His Majesty's Stamp Duties in *Ireland*; and by the clerk or accountant or one of the wardens of the said other Cr and panies respectively, to the Head Distributor of Stamps be re- for the district in which such Companies are or s' erson duly spectively established, or in any of such cases to t' axes to receive authorized by the said Commissioners of Stamps old and silver plate the same, a full true and faithful account of mpanies respectively, brought to the Assay Offices of the sa by this Act charged and upon or in respect of which the Dut Friday next preceding such made payable, up to and includi so charged and made payable First Monday, and of the Hade to the worker or maker of any thereon, and of all allowa or sums of money returned or allowed, such plate, and of all ck or otherwise during the same period, or paid either as the several directions or authorities in that under or by v behalf contained in this Act; and at the same time the said several Persons delivering such accounts as aforesaid shall pay all such Duties so charged and made payable on such plate (after deducting the said allowances and duties so returned or allowed as aforesaid, and also the allowances to such clerk, accountant or warden payable under this Act) and which shall be due upon such accounts respectively, to the several Persons and in the manner hereinafter directed; (that is to say) the clerk or accountant or one of the wardens of the said Company of Goldsmiths in *London* shall pay the said Duties to the Receiver General of Stamps and Taxes at the Head Office for Stamps in *Westminster*; and the clerk or accountant or one of the wardens of the said Company of Goldsmiths in *Dublin* shall pay the said Duties to the proper authorized Officer at the Head Office for Stamps in *Dublin*; and the clerk, or accountant or one of the wardens, as the case may be, of the said several other Companies respectively, shall pay the said Duties to the respective Persons to whom the said accounts shall be delivered in pursuance of this Act or to such other Person as the said Commissioners shall in that behalf direct, and for every default in so delivering any such account, with the affidavit required by this Act to be annexed thereto, by the clerk or accountant, or one of the wardens of the said Company of Goldsmiths in *London*, the said company shall forfeit the sum of Five Hundred Pounds, and for every default in so delivering such account, with such affidavit as aforesaid annexed thereto, by the clerk or accountant or one of the wardens of the said several other Companies respectively, the said respective Companies shall forfeit the sum of Fifty Pounds; and for every default in payment of the monies due on such account by any of the said parties respectively, the said respective Companies shall forfeit Double the amount of the said monies so due and payable at the time of such default, to be recovered as a debt due to His Majesty; and there shall be annexed to and delivered with every such account so to be delivered as aforesaid, an affidavit, to be made by the clerk, or accountant or one of the wardens of the Company of Goldsmiths in *London* before one of the Commissioners of Stamps and Taxes, and by the clerk or accountant or one of the wardens of the said other Companies respectively before the Head Distributor of Stamps or other Person to whom such account shall be delivered, (and which affidavit the said Commissioners and Distributor and other Person are hereby respectively authorized and empowered to administer) setting forth that the Person or Persons rendering such account has or have examined and checked such account with the books of such company and with the account by this Act directed to be kept by such company, and that to the best of his or their knowledge, information and belief, the same account doth contain and is a true and faithful account of the several matters and things required by

Accounts to be verified by Affidavit.

this

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this Act; and that to the best of his or their knowledge, information and belief, the books of such company do contain true and faithful entries of all the gold and silver plate upon or in respect of which any Duties or allowances or drawback shall have been received or paid by such company, or by the wardens, assayers or other officers thereof, during the period for which such account is made up, and of the Duties, allowances and drawback by this Act respectively granted thereon.

214. Traders in Gold and Silver Plate to be licensed.

And be it Enacted, That it shall not be lawful for any Person to trade or deal in gold or silver plate without having a licence in force so to do granted under the authority of this Act; and every Person who at any auction or public sale, or by commission or otherwise, shall sell or expose or keep for sale, or who shall exchange any gold or silver plate, or any goods or wares containing or having therein or thereon, or attached thereto any gold or silver of the respective weights hereinafter mentioned; and every refiner of gold or silver, and every Person professing to use, exercise or practise the trade or business of a refiner of gold or silver, and every pawnbroker or other Person who shall take in or deliver out any pawn or pledge of gold or silver plate, or of any such goods or wares as aforesaid, shall respectively be deemed, for the purposes of this Act, to be a Person trading and dealing in gold and silver plate, and shall be required to take out and have a licence under this Act accordingly: Provided always, That nothing in this Act contained shall extend to require any Person (not being a refiner of gold or silver) to take out and have any such licence as aforesaid for the purpose of authorizing such Person to trade or deal in any articles of gold plate not exceeding in weight respectively two pennyweights, or of silver plate not exceeding in weight respectively five pennyweights, or any goods or wares containing or having therein or thereon or attached thereto, any quantity of gold or silver not exceeding such weights respectively in one distinct ware or piece of goods: And provided also, That it shall not be necessary for Persons in partnership and carrying on their trade or business of dealers in gold or silver plate, or of refiners of gold or silver, in one house, shop or place only, or for any Persons in partnership selling plate by auction only, to take out or have at any one time more than one such licence, provided that the names of all such Persons in partnership be inserted therein; and that no licence for trading or dealing in, selling or exposing or keeping for sale gold and silver plate, shall authorize any Person to trade or deal in or to sell or expose or keep for sale such plate in more than one house, shop or place at any one time, nor in any house, shop or place other than is mentioned in such licence, except in booths or stalls at fairs and markets, and except also in the case of sales by public auction.

Persons in Partnership not required to take out more than one License in one year; and no person to deal in Plate in more than one house under one License.

215.
Commissioners to grant Licenses to Dealers in Gold and Silver Plate.

Penalty for dealing in Plate without a License 20*l*.

And be it Enacted, That the Commissioners of Stamps and Taxes or any Two or more of them, or any Person duly authorized by the said Commissioners in that behalf, are and is hereby respectively empowered and directed to grant, under their or his hands or hand, to every Person who shall apply for the same, a licence to trade or deal in gold and silver plate, on payment of the Duty by this Act charged on such licence; and in every such licence there shall be specified the several particulars following; (that is to say) the christian name and surname, and place of abode of the Person, and of every Person in partnership, to whom the same shall be granted, the particular description of dealing of such Person, whether as a vendor refiner, auctioneer, pawnbroker or otherwise, the name of the town or place, and the particular description of the situation of the house, shop or place in which such Person shall be thereby authorized to trade or deal in gold and silver plate; or in the case of an auctioneer, the christian name and surname, and place of abode of the Person to whom such licence shall be granted under this Act, and that such Person (provided he be duly licensed as an auctioneer by or under the authority of the Commissioners of Excise) is thereby authorized to sell gold and silver plate by auction only; and every such licence which shall be granted between the Thirty-first day of July and the First day of September in any year, shall be dated on the First day of August in such year, and every such licence which shall be granted at any other time, shall be dated on the day on which the same shall be granted; and every such licence shall have effect and continue in force from the day of the date thereof until the Thirty-first day of July then next following, both days inclusive, and no longer; and if any Person in any part of the United Kingdom shall trade or deal in any gold or silver plate, or any goods or wares containing or having therein or thereon or attached thereto any gold or silver of the respective weights hereinbefore mentioned without having a licence in force so to do granted under the authority of this Act, every Person so offending shall for every such offence forfeit the sum of Twenty Pounds.

216.
What shall be deemed Plate requiring a License to deal therein.

What shall be deemed exposing or keeping for Sale

AND for obviating disputes as to what shall be deemed to be gold and silver plate requiring a licence under this Act, to deal therein and as to what shall be deemed to be exposing or keeping for sale within the meaning of this Act; BE it Enacted, That all goods and wares in which any gold or silver is or shall be manufactured, or which shall be sold or offered for sale, or exchanged or taken in pawn or delivered out as and for gold or silver respectively, shall, so far as regards the licence by this Act required to be obtained by every Person trading or dealing in gold or silver plate, be deemed and taken to be gold or silver plate respectively within the intent and meaning of this Act; that all such gold and silver plate, and all wares and manufactures of any,

metal

within the meaning of this Act.

metal containing any quantity of gold or silver, which shall be actually offered for sale by any Person whatever, shall be deemed to be exposed for sale within the meaning of this Act; and that all gold and silver plate, and all such wares and manufactures as aforesaid, which shall be seen or found in the shop, warehouse, dwelling-house or other place, of or belonging to any Person who shall trade or deal in, work or make any gold or silver plate, or any such wares or manufactures as aforesaid, or which shall be otherwise found in the possession of any such trader, dealer, worker or maker as aforesaid, shall be deemed to be kept and exposed for sale within the meaning of this Act, unless such trader, dealer, worker or maker shall prove that such gold or silver plate, or such wares or manufactures, was or were in his possession without his knowledge, or for some lawful purpose other than the sale thereof: Provided always, That gold or silver lace, or gold or silver wire, thread or fringe, shall not be deemed gold or silver plate within the meaning of this Act; and that it shall not be necessary for any Person trading or dealing in any such lace, wire, thread or fringe as aforesaid, to take out any licence for that purpose under this Act.

Exception of Gold and Silver Lace, Wire, Thread and Fringe.

217.

Proprietors and Venders of Medicines in Great Britain liable to Stamp Duties, shall take out annual Licenses.

And be it Enacted, That every Person who is or shall be the owner, proprietor, maker or compounder of any medicine, or composition whatever, in respect of which any Stamp Duty is or shall be payable in Great Britain, and also every Person who shall utter, vend or expose, or keep for sale, in any part of Great Britain, any such medicine or composition as aforesaid, shall annually take out a license for that purpose in the manner directed by this Act, which license shall be granted by and under the hands of any Two of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized by the said Commissioners in that behalf; and in every such licence there shall be truly specified the following particulars; (that is to say) the proper christain name and surname and place of abode of the Person to whom the same shall be granted, and the house, shop or premises in or upon which he shall, by such licence, be authorized to make, prepare, compound, utter, vend, expose or keep for sale any such medicines or compositions as aforesaid, or in default thereof every such licence shall be void; and for every such house, shop or place a separate and distinct licence shall be taken out; and every such licence which shall be taken out between the Thirty-first day of August and the First day of October in any year, shall bear date on the First day of September in such year; and every such licence which shall be taken out at any other time shall bear date on the day on which the same shall be granted; and every such licence respectively shall have effect, and shall continue in force from the day of the date thereof, until the Thirty-first day of August next after the day of the date thereof, both inclusive, and no longer; and if any Person in any part of Great Britain, shall, in any manner take or receive any profit, advantage or emolument, as the owner or proprietor of, or shall make

Penalty on unlicensed Persons selling Medicines liable to Stamp Duty, 10*l*.

or compound, or shall utter, vend or expose, or keep for sale, any medicine or composition, in respect of which any Stamp Duty shall be payable, without having taken out and having in force a proper licence for that purpose under the authority of this Act, or if any Person in any part of Great Britain shall make, prepare, compound, utter, vend, expose or keep for sale any such medicine or composition in or at any house, shop or premises not truly specified in or upon any such licence authorizing him in that behalf, every Person so offending shall forfeit the sum of Ten Pounds.

218.

Compounders and Venders of Medicines liable to Stamp Duty, to apply to the Commissioners for stamped Labels.

And be it Enacted, That the Commissioners of Stamps and Taxes shall provide paper labels stamped respectively with a Stamp to denote the Duty by this Act payable on medicines or compositions and the rate thereof; and every Person making, compounding, preparing, uttering, vending or exposing, or keeping for sale in *Great Britain*, any medicine or composition in respect of which any Stamp Duty shall be payable, shall from time to time apply to the said Commissioners, or to the proper Officers of Stamp Duties, for stamped paper labels to be affixed to the packets or other inclosures containing any such medicine or composition as aforesaid; and the said Commissioners shall cause such labels to be delivered to the persons applying for the same on payment of the respective sums due for the Duties thereon; and every packet or other inclosure, containing any such medicine or composition as aforesaid, when and as soon as the same shall be made ready for sale, and before the same shall be uttered, vended or exposed for sale by any Person, either wholesale or retail, shall have well and sufficiently pasted, stuck, fastened or affixed thereto such stamped label as aforesaid so and in such manner as that such packet or other inclosure cannot be opened, nor the contents poured out or taken therefrom, without tearing such stamped label, so as to prevent its being made use of again; and if any Person shall utter or vend, or expose or keep for sale, or shall export or enter, or offer to enter for exportation, or shall cause to be exported or to be entered for exportation; or if any Person shall buy or receive for the purpose of selling by retail, either on his own account or behalf, or on the account or behalf of any other Person, any such medicine or composition as aforesaid, contained in any packet or other inclosure which shall not have a proper label duly stamped for denoting the full and proper Duty charged on such packet or other inclosure, with its contents, properly and sufficiently pasted, stuck, fastened or affixed thereto, in the manner directed by this Act; every Person so offending shall forfeit for every such packet or other inclosure containing such medicine or composition as aforesaid, not having thereon such stamped label properly affixed as aforesaid, the sum of Ten Pounds; and if any Person shall fraudulently cut, tear or take off, or shall cause or procure to be cut, torn or taken off any such stamped label as aforesaid, from any packet or other inclosure, with intent or in order

Penalty for vending, &c. Medicines without a stamped Label properly affixed thereto, 10*l.*

Penalty on persons fraudulently taking off Stamped Labels, with intent to use the same, or using such Labels a second time, or exposing to sale Packets, &c. with such Labels affixed thereto, 20*l.*

order to paste, stick, fasten or affix the same, or that the same may be pasted, stuck, fastened or affixed to any other packet or inclosure; or if any Person shall fraudulently paste, stick, fasten or affix to any packet or other inclosure any such stamped label as aforesaid which shall have been previously pasted, stuck, fastened or affixed to any other packet or inclosure; or if any Person shall knowingly utter, vend or expose or keep for sale, or shall export or enter or offer to enter for exportation, any packet or other inclosure having pasted, stuck, fastened or affixed thereto any such stamped label as aforesaid which shall have been cut, torn or taken off from any other packet or inclosure; or if any Person shall sell or buy, or shall knowingly have in his possession any such stamped label as aforesaid which shall have been so fraudulently cut, torn or taken off from any packet or other inclosure; every Person so offending shall forfeit for every such stamped label the sum of Twenty Pounds.

225.
Labels defaced in affixing them on the articles, may be returned to the Commissioners, who shall deliver others of the like value.

And be it Enacted, That in case any such stamped labels as aforesaid shall be inadvertently damaged, defaced or spoiled in affixing the same upon such packets or other inclosures, or otherwise, so as to be rendered unfit for use, it shall be lawful for the proprietors of such labels to bring such labels, together with the packets or other inclosures to which the same shall be affixed, to the Commissioners of Stamps and Taxes, or to the proper Officer appointed by them for that purpose, who are hereby respectively authorized and directed to examine into all the circumstances relating to the damaging, defacing or spoiling of such labels; and on oath thereof made by such licensed Person to the satisfaction of the said Commissioners or Officer that such labels so defaced, or spoiled, or rendered unfit for use, have not been used for any other purpose or in any other manner whatsoever, and that none of them have been fraudulently rebought or returned after the same have been sold or disposed of, and that no money or other consideration hath been paid or given for the same, save and except the money first paid for such labels at the Stamp Office or other place appointed by the said Commissioners or Officer for the distribution thereof, it shall be lawful for the said Commissioners and they are hereby required, after destroying such defaced labels, to deliver to such licensed Person other stamped labels of the same denomination or value, instead of the labels so damaged, defaced or spoiled or rendered unfit for use as aforesaid, without demanding or taking directly or indirectly for the same any sum of money or other consideration whatsoever.

220.
Penalty on Persons receiving from Proprietors Medicines subject to Duty without stamped Labels, and not returning

And be it Enacted, That every Person who shall receive from any Proprietor or other Person any medicine or composition whatever in respect of which any Stamp Duty shall be payable, for the purpose of selling the same again, without the label denoting the proper Duty chargeable by law thereon being first duly affixed on or to every packet or other inclosure containing the same, in the manner directed by this Act, shall, within them, or informing the Commissioners.

Penalty of 20*l*.

within Ten Days thereafter, either return the same to the Person from whom such medicine or composition was received, or shall within that space of time give information thereof to the Commissioners of Stamps and Taxes, at their Head Office in *Westminster* or *Edinburgh*, and shall deposit such medicine or composition with the said Commissioners or with the Distributor of Stamps for the district in which he shall reside; and every Person who shall neglect or omit to return such medicine or composition, or otherwise to give such information as aforesaid, shall forfeit the sum of Twenty Pounds.

221.

Packages, &c. containing Twelve or more Inclosures of Medicines liable to Stamp Duty, to be marked "Medicines," before sent by original Vender for retail Sale or Exportation.

Officers of Customs, Excise or Stamps may open suspected Parcels, and seize unstamped Medicines.

And be it Enacted, That upon the outside of every package, parcel, box or trunk, in which shall be contained one dozen or more of packets or other inclosures containing any medicine or composition in respect of which any Stamp Duty shall be payable, sent by any proprietor, or other Person, to any retail vender, by any public conveyance, or which shall be intended to be exported, the word "Medicines" shall be written or marked, together with the name of such proprietor or other person sending or exporting the same; and it shall be lawful for any Officer of Customs or Excise, or for any Officer of Stamp Duties, to open such package, parcel, box or trunk, and to examine whether the proper labels be duly affixed to the articles therein contained, and in case such labels be not affixed thereto in the manner directed by this Act, it shall be lawful for such Officer or Person to seize such articles, and to send or deliver the same to the Commissioners of Stamps and Taxes, who are hereby authorized to reward the Officer or Person making any such seizure in such manner as to them shall seem fit.

222.

Appraisers in Great Britain shall take out Licenses annually.

Commencement and termination of Licenses.

Proviso for licensed Auctioneers.

And be it Enacted, That every Person who shall exercise the calling or occupation of an appraiser, or in any manner act as an appraiser in *Great Britain*, shall annually take out a licence for that purpose, in the manner directed by this Act, which licence shall be granted by and under the hands of any Two of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized by the said Commissioners in that behalf; and in every such licence there shall be truly specified the proper christian name and surname and place of abode of the Person to whom the same shall be granted, or in default thereof such licence shall be void; and every such licence which shall be taken out between the Fifth day of July and the Fifth day of August in any year shall bear date on the Sixth day of July, and every such licence which shall be taken out at any other time, shall bear date on the day on which the same shall be issued; and every such licence respectively shall have effect and continue in force from the day of the date thereof until the Fifth day of July then next ensuing, both inclusive, and no longer: Provided always, That any Person who shall be duly licensed according to law to act as an auctioneer, shall and may act as an appraiser without taking out any licence under the provisions of this Act, any thing herein contained to the contrary notwithstanding.

223.
Who shall be deemed Appraisers.

Penalty on acting if unlicensed, 50*l.*

And be it Enacted, That every Person who for or in expectation of any hire, gain, fee, reward, or valuable consideration shall value, estimate or appraise any estate or effects, real or personal, heritable or moveable, or any interest therein, or the annual value thereof, or the amount of any dilapidations, or any repairs required, or the materials or labour used or to be used in any building, or any artificer's work whatsoever, shall be deemed and taken to be and to act as an appraiser within the intent and meaning of this Act; and every Person who shall so act as an appraiser, without being duly licensed as an appraiser under the provisions of this Act, shall for every such offence forfeit the sum of Fifty Pounds.

224.
Appraiser shall write and deliver a stamped Valuation within Fourteen Days under a Penalty of 50*l.* for neglect.

Appraisement not so made, not to be received or paid for, under a Penalty of 20*l.*

Stamp on an Appraisement to be placed on the sheet containing the Total.

And be it Enacted, That every appraiser shall write or set down, in words or figures, every valuation or appraisement made by him, or by any Person for him, and the full amount thereof, and shall, within Fourteen Days next after the making thereof, deliver the same to his employer, so written or set down upon paper duly stamped upon pain of forfeiting for any neglect therein, or for delivering any valuation or appraisement, or the amount of any valuation or appraisement, on paper not duly stamped, the sum of Fifty Pounds; and no Person who shall employ any appraiser to make any such appraisement or valuation as aforesaid, shall accept or take any such appraisement or valuation, or shall pay or make any remuneration or compensation for the making of any such appraisement or valuation, or shall pay the amount of such appraisement or valuation as aforesaid to any Person, unless such appraisement or valuation shall be written or set down in words or figures on paper duly stamped, upon pain of forfeiting for every such offence the sum of Twenty Pounds; and if any such valuation or appraisement shall be written or set down upon more than one sheet or piece of paper the Stamp denoting the Duty by this Act charged on such valuation or appraisement shall be and appear upon the sheet or piece of paper upon which the total or aggregate amount or value of such valuation or appraisement shall be written or set down, or, in default thereof, such valuation or appraisement shall be deemed to be written on paper not duly stamped within the meaning of this Act.

225.
Who shall be deemed Pawnbrokers.

And be it Enacted, That every Person who shall receive or take by way of pawn, pledge or exchange, in *Great Britain*, any goods or chattels for securing the repayment of any money lent thereon, shall be deemed a Pawnbroker within the intent and meaning of this Act: Provided always, That nothing in this Act contained shall extend or be construed to extend to any Person who shall lend money upon pawn or pledge at or under the rate of Five Pounds per centum per annum interest, without taking any further or greater profit for the loan or

Pawnbrokers in Great Britain to take out Licenses annually.

Commencement and termination of such Licenses.

Proviso for Pawnbrokers in partnership.

Pawnbrokers to take out a separate License for every Shop.

Penalty on Pawnbrokers not duly licensed, 50*l.*

forbearance of such money lent, on any pretence whatever; and every pawnbroker in *Great Britain* shall annually take out a licence in the manner directed by this Act, which licence shall be granted by and under the hands of any Two of the Commissioners of Stamps and Taxes, or by and under the hand of any Person duly authorized by the said Commissioners in that behalf, and in every such licence there shall be truly specified the following particulars; (that is to say) the proper christian name and surname and place of abode of the Person to whom the same shall be granted, and the house, shop or place in or at which such Person shall be thereby authorized to receive or take by way of pawn, pledge or exchange, any goods or chattels for securing the repayment of money lent thereon, or in default thereof every such licence shall be void; and every such licence which shall be taken out between the Thirty-first day of July and the First day of September in any year, shall bear date on the First day of August, and every such licence which shall be taken out at any other time shall bear date on the day on which the same shall be issued; and every such licence respectively shall have effect and continue in force from the day of the date thereof until the Thirty-first day of July then next ensuing, both inclusive, and no longer: Provided always, That it shall not be necessary for Persons carrying on the trade or business of pawnbrokers in co-partnership in one house, shop or tenement only, to take out more than one licence in any one year for carrying on such trade or business: And provided also, That no pawnbroker or pawnbrokers shall by virtue of one licence keep more than one house, shop or other place, for taking in goods or chattels to pawn; but for every house, shop or other place which any Person or Persons shall keep for the purpose aforesaid, a separate and distinct licence, chargeable with the Duty by this Act imposed thereon, shall be taken out; and every pawnbroker who shall receive or take, by way of pawn, pledge or exchange, in *Great Britain*, any goods or chattels for securing the repayment of any money lent thereon, or who shall deliver out of pawn any such goods or chattels which shall have been so received or taken as aforesaid, without being duly licensed as a pawnbroker under the provisions of this Act at the time of such receiving or taking or delivering out as aforesaid; and every pawnbroker who shall receive or take by way of pawn, pledge or exchange, any goods or chattels for the purpose aforesaid, or who shall deliver out of pawn any such goods or chattels, in or at any house, shop or place, not truly specified in or upon any such licence authorizing him in that behalf, shall for every such offence forfeit the sum of Fifty Pounds.

226.

If Persons licensed to deal in Plate, or to vend Medicines or Compositions, or to exercise the business of a Pawnbroker, remove or

And be it Enacted, That if any Person who shall have obtained any license under this Act to trade or deal in gold or silver plate, or to compound or vend any medicine or composition liable to Stamp Duty, or to use or exercise the trade or business of a pawnbroker, shall, during the term for which such license was granted, cease to use, exercise or carry on any such trade or business as aforesaid in the house, shop or place wherein such license shall authorize such Person so to do, and shall be desirous of carrying on the same trade or business in any other house, shop or place during the remainder of such term; or if the wife or child, or executors or administrators, assignee or assignees of any Person having such license, who shall die or become bankrupt or insolvent, shall be desirous of continuing the same trade or business in the house, shop or place wherein any such license shall authorize the Person named therein to carry on the same during the remainder of the term therein mentioned, it shall be lawful for every such Person respectively, in any of the cases aforesaid, so to carry on, use and exetcise such trade or business, without obtaining a fresh license for that purpose, for the remainder of such term; provided that every such Person shall first obtain permission so to do, under the hand of any one of the Commissioners of Stamps and Taxes, or under the hand of some Person duly authorized to grant any such licenses, which permission the said Commissioners and such other Person are hereby respectively authorized and required to grant; and such permission shall be indorsed on the said license, and shall specify the christian name and surname of the Person to whom such permission shall be granted, and the house, shop or place at which such trade or business shall be intended to be carried on: Provided always, That nothing herein contained shall extend to empower or allow the said Commissioners, or any other Person, to permit, by any indorsement upon any license, any Person to sell any gold or silver plate by auction.

assign their business, or die or become bankrupt, the business may be continued during the remainder of the term by Indorsement on their Licenses.

227.
Existing Certificates and Licenses to continue in force.

And be it Enacted, That nothing in this Act contained shall be deemed or construed to revoke or annul any certificate or license which before the commencement of this Act shall have been granted to any Person to practise any profession or to use or exercise any trade, business, occupation or calling, or for any other purpose, but that every such certificate and license respectively which shall be unexpired and in force at the time of the commencement of this Act, shall remain and continue in full force and operation until the expiration thereof by effluxion of time, or until the revocation thereof, any thing in this Act contained to the contrary notwithstanding; and every Person to whom any such certificate or license shall have been granted, shall, until the expiration or revocation thereof in manner aforesaid, be deemed to be duly authorized to practise any such profession or licensed to use, exercise and carry on any such trade, business, occupation or calling, or to do any Act for which such license was granted, and shall accordingly be subject to all the provisons, regulations and penalties made or imposed by this Act, in like manner as if such certificate or license had been granted under the authority of this Act.

228.
Forging, &c. any Die for stamping Vellum, Parchment or Paper.

And be it Enacted, That if any Person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any die, plate or other instrument, or any part of any die, plate or other instrument, which

Having in possession Die, &c. resembling lawful Die, &c.

Stamping with forged Die, &c.

Using, uttering, selling, &c. or having in possession Paper, &c. stamped with forged impression.

Privately using lawful Dies, or unduly impressing them.

Having in possession Paper, &c. so fraudulently stamped.

at any time whatever hath been or shall or may be provided made or used in the United Kingdom, or in *Great Britain* or *Ireland* respectively, by or under the direction of the Commissioners of Stamps, or the Commissioners of Stamps and Taxes, or by or under the direction of any other Person or Persons legally authorized in that behalf, for the purpose of expressing or denoting any Stamp Duty whatever; or if any Person shall forge, counterfeit or imitate, or cause or procure to be forged, counterfeited or imitated, the stamp, mark or impression, or any part of the stamp, mark or impression of any such die, plate or other instrument which hath been or shall or may be so provided, made or used as aforesaid, upon any vellum, parchment or paper, or any other substance or material whatever; or if any Person shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument, resembling or intended to resemble, either wholly or in part, any die, plate or other instrument, which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, or other substance or material whatsoever, with any such false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument as aforesaid; or if any Person shall use, utter, sell or expose to sale, or shall cause or procure to be used, uttered, sold or exposed to sale, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any vellum, parchment or paper, or other substance or material, having thereupon the impression, or any part of the impression, of any such false, forged or counterfeit die, plate or other instrument, or part of any such die, plate or other instrument as aforesaid, or having thereupon any false, forged or counterfeit stamp, mark or impression, resembling or representing either wholly or in part, or intended or liable to pass or be mistaken for the stamp, mark or impression of any such die, plate or other instrument which hath been or shall or may be so provided, made or used as aforesaid, knowing such false, forged or counterfeit stamp, mark or impression to be false, forged or counterfeit; or if any Person shall with intent to defraud His Majesty His heirs or successors privately or fraudulently use, or cause or procure to be privately or fraudulently used, any die, plate or other instrument so provided, made or used, or to be provided, made or used as aforesaid, or shall with such intent privately or fraudulently stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, or other substance or material whatsoever, with any such die, plate or other instrument as last aforesaid; or if any Person shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any vellum, parchment or paper, or other substance or material, so privately or fraudulently stamped or marked as aforesaid; or if any Person shall fraudulently cut, tear or get off or remove, or cause or procure to be cut, torn or gotten off or removed, from any vellum, parchment or paper, or other substance or material, the impression of any die, plate or other instrument so provided, made or used, or to be provided, made or used as aforesaid, with intent to use, join, fix or place such impression, or with intent that the same may be used, joined, fixed or placed for, with or upon any other vellum, parchment or paper, or other substance or material; or if any Person shall fraudulently use, join, fix or place, for, with or upon any vellum, parchment or paper, or other substance or material, any such impression as aforesaid, which shall have been cut, torn or gotten off or removed from any vellum, parchment or paper, or other substance or material; or if any Person shall fraudulently write or print, or cause or procure to be written or printed, the whole or any part of any deed, instrument, matter or thing whatsoever, in respect whereof any Stamp Duty is or shall be payable, upon any vellum, parchment or paper, or other substance or material, whereon there shall have been before written, printed or expressed, any other deed, instrument, matter or thing, in respect whereof any Stamp Duty was or shall be payable, before such vellum, parchment or paper, or other substance or material, shall have been again duly stamped or marked, in respect of such first-mentioned deed, instrument, matter or thing; or if any Person shall fraudulently erase, cut, scrape, discharge or get out of or from, or shall cause or procure to be so erased, cut, scraped, discharged or gotten out of or from any stamped vellum, parchment or paper, or other substance or material, any name, sum, date or other matter or thing thereon written, printed or expressed, with intent to use any stamp or mark then impressed, or being on such vellum, parchment or paper, or other substance or material, or that the same may be used for any deed, instrument, matter or thing, in respect whereof any Stamp Duty is or shall be payable; or if any Person shall knowingly use, utter, sell or expose to sale, or shall cause or procure to be used, uttered, sold or exposed to sale, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any stamped vellum, parchment or paper, or other substance or material, from or out of which any such name, sum, date or other matter or thing as aforesaid shall have been fraudulently erased, cut, scraped, discharged or gotten as aforesaid; then and in every such case every Person so offending, and every Person knowingly and wilfully aiding, abetting or assisting any Person in committing any such offence, and being thereof lawfully convicted, shall be adjudged guilty of Felony, and shall be liable, at the discretion of the Court, to be transported beyond the Seas for Life, or for any term not less than Seven Years, or to be imprisoned for any term not exceeding Four Years, nor less than Two Years.

Cutting off Stamp with intent to use same on other Paper, &c.

Using Stamps so cut off.

Writing matter chargeable with duty on Paper, &c. whereon other matter was before written without re-stamping.

Erasing Names, &c. from stamped Paper, &c. with intent to apply Stamp.

Using, uttering or having in possession stamped Paper from which any writing shall have been fraudulently erased, &c.

Felony.

§ 229. Houses of Persons suspected of being in any way concerned in the forging of Dies or Stamps, or in the commission of other felonious acts, with relation to the Stamp Duties on Vellum, Parchment and Paper, may be searched.

And be it Enacted, That upon information given before any Justice of the Peace, on the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer), that there is reasonable or probable cause to suspect any Person of being or having been in any way engaged or concerned in making any false or counterfeit die, plate or other instrument, for the purpose of unlawfully stamping or marking any vellum, parchment or paper, or in unlawfully marking or impressing any stamp, mark or impression on any vellum, parchment or paper, or other material, with any such die, plate or instrument, or in the unlawful possession of any forged or counterfeit die, plate or instrument, or of any vellum, parchment, paper or other material with any counterfeit stamp, mark or impression thereon, or in unlawfully or fraudulently or without due authority marking or impressing any genuine or lawful die, plate or instrument on any vellum, parchment, paper or other material, or in the unlawful possession of any such genuine or lawful die, plate or instrument, or of any vellum, parchment or paper, or other material unlawfully or fraudulently, or without due authority, stamped or marked contrary to any of the provisions or regulations contained in any Act relating to Stamp Duties, or of being or having been in any way engaged or concerned in the fraudulent erasing, cutting, scraping, discharging or getting out of or from any stamped vellum, parchment or paper, or other material, any matter or thing thereon written, printed or expressed, or in the unlawful possession of any stamped vellum, parchment or paper, or other material, from or out of which any matter or thing shall have been fraudulently erased, cut, scraped, discharged or gotten as aforesaid, or of being or having been in any way engaged or concerned in the commission of any other felonious or fraudulent act or offence with relation to any Stamp Duty; it shall be lawful for such Justice and he is hereby required to grant a warrant, under his hand, directed to any Constable, Peace Officer or other Person or Persons, authorizing and empowering him or them, with such other Person or Persons as he or they shall call to his or their assistance, to enter and search any house, room, shop, warehouse, out-house, building or other place belonging to such suspected Person, or where any such Person shall be suspected of being or of having been engaged or concerned in the commission of any such offence as aforesaid, or where any such die, plate or instrument, or any such vellum, parchment or paper, or other material, or any of the machinery, implements or utensils necessary or applicable to the commission of any such offence as aforesaid, shall be or be suspected to be, and there to search for, seize and take away all such vellum, parchment or paper, or other material, and all such dies, plates or instruments, machinery, implements or utensils, or other matters or things as aforesaid, in order that the same may be given in evidence against any such offender.

And

230.

Forging or counterfeiting Dies or Punches for marking Gold or Silver Plate.

And be it Enacted, That if any Person shall forge or counterfeit, or shall cause or procure to be forged or counterfeited any die, punch or other marking instrument, or any part of any die, punch or marking instrument by this Act, or by any former Act or Acts, directed to be used, or which in pursuance of this Act or any former Act or Acts, or which under or in pursuance of any charter or other lawful authority hath been or shall or may be provided made or used by or under the direction of the Commissioners of Stamps and Taxes, or any Commissioners of Stamps, or by or under the direction of the said several Companies of Goldsmiths and Guardians hereinbefore mentioned, or any of them respectively, or by any maker or worker of gold or silver plate, or by or under the direction of any other Person or Persons legally authorized in that behalf, for the purpose of stamping or marking gold or silver plate; or if any Person shall forge, counterfeit or imitate, or shall cause or procure to be forged, counterfeited or imitated upon any gold or silver plate, or upon any ware or manufacture of base metal, the stamp, mark or impression, or any part of the stamp, mark or impression of any such die, punch or other marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall stamp or mark, or shall cause or procure to be stamped or marked any gold or silver plate, or any ware or manufacture of base metal, with any such forged or counterfeit die, punch or marking instrument, or part of a die, punch or marking instrument as aforesaid; or if any Person shall transpose or remove, or shall cause or procure to be transposed or removed from any piece of gold or silver plate to any other piece of plate either of gold or silver, or to any ware or manufacture of base metal, any stamp, mark or impression made with any die, punch or marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid; or if any Person shall sell, exchange, or expose or keep for sale, or shall pledge or offer to pledge, or shall export or attempt to export out of any part of the United Kingdom, or shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any gold or silver plate, or any ware or manufacture of base metal, having thereupon the stamp, mark or impression of or from any such forged or counterfeit die, punch or marking instrument as aforesaid, or having thereupon any such forged or counterfeit stamp, mark or impression as aforesaid, or any stamp, mark or impression which shall have been so transposed or removed as aforesaid, knowing the same respectively to be forged, counterfeit, transposed or removed; or if any Person shall knowingly and without lawful excuse (the proof whereof shall lie on the Person accused) have in his possession any such forged or counterfeit die, punch or marking instrument, or part of a die, punch or marking instrument as aforesaid; or if any Person shall cut out of or sever from, or cause or

Imitating Stamp or Impression.

Stamping with forged Die.

Transposing Stamp.

Selling, &c. Plate with Stamps forged, imitated or transposed.

Being possessed of forged Die.

Cutting out Stamps for transposition.

Affixing Stamps cut out of Plate.

Secretly and fraudulently using the lawful Dies.

Felony.

procure to be cut out of or severed from any piece of plate of gold or silver, any stamp, mark or impression, or any part of any stamp, mark or impression, made with any die, punch or marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid, with intent that such stamp, mark or impression, or part of a stamp, mark or impression, shall or may be placed upon or joined or affixed to any other piece of plate either of gold or silver, or to any ware or manufacture of base metal; or if any Person shall place upon or join or affix to any piece of plate, either of gold or silver, or any ware or manufacture of base metal, any such stamp, mark or impression, or any part of any such stamp, mark or impression which hath been or shall have been cut out of or severed from any piece of plate of gold or silver; or if any Person shall, with intent to defraud His Majesty, His heirs or successors, or any of the said Companies of Goldsmiths or Guardians respectively, privately or secretly use any genuine or lawful die, punch or marking instrument so directed to be used, or which hath been or shall or may be so provided, made or used as aforesaid, then and in every such case every such offender, and every Person counselling, aiding or abetting such offender, shall be guilty of Felony, and being convicted thereof, shall be liable, at the discretion of the Court, to be transported beyond the seas for Life, or for any term not less than Seven Years, or to be imprisoned for any term not exceeding Four Years, nor less than Two Years, as the Court shall award.

231.
Upon information given on oath against Persons suspected of being concerned in the commission of felonious Offences, with relation to the marking of Gold or Silver Plate, Justices may grant search warrants.

And be it Enacted, That upon information given before any Justice of the Peace upon the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer) that there is reasonable or probable cause to suspect any Person of being or of having been engaged or concerned in making any false or counterfeit die, punch or other instrument for the purpose of unlawfully marking any gold or silver plate, or any ware or manufacture of base metal, or of being or having been engaged or concerned in the unlawful stamping or marking of any such plate, ware or manufacture as aforesaid, or of being or having been unlawfully possessed of any such false or counterfeit die, punch or instrument as aforesaid, or of any such plate, ware or manufacture as aforesaid, with any counterfeit stamp, mark or impression thereon, or of being or having been engaged or concerned in fraudulently or unlawfully or without due authority marking or impressing any genuine or lawful die, punch or instrument on any such plate, ware or manufacture, or of being or having been unlawfully possessed of any such genuine or lawful die, punch or instrument, or of being or having been engaged or concerned in the commission of any other felonious or fraudulent act or offence with relation to the Duties on gold and silver plate, or to the assaying and marking of any such plate, it shall be lawful for such Justice, and he is hereby required, on the application of any officer of Stamp Duties, or of any warden or other officer of any of the said respective Companies of Goldsmiths or Guardians, to grant a warrant under his hand directed to any constable, peace-officer or other Person or Persons named in such warrant, authorizing or empowering him or them, with such other Person or Persons as he or they shall call to his or their assistance, to enter and search any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected Person, or where such Person shall be suspected of being or of having been engaged or concerned in the commission of any such offence as aforesaid, or where any such die, punch or instrument, or plate, ware or manufacture as aforesaid shall be or shall be suspected to be, and there to search for, seize and take away all such dies, punches or instruments, and all such plate, wares and manufactures as aforesaid, in order that the same may be given in evidence against any such offender; And all plate, wares and manufactures which shall be lawfully seized as forfeited under any of the provisions of this Act by any officer of any of the said several Companies of Goldsmiths or Guardians, or which shall be lawfully seized under any such warrant as aforesaid granted on the application of any such officer, shall be forfeited to the company to which such officer shall belong, and shall be disposed of as such company shall think fit, and in all other cases such plate, wares and manufactures so seized shall be forfeited to His Majesty, and shall be disposed of as the Commissioners of Stamps and Taxes shall direct.

Plate Wares and Manufactures seized as forfeited under this Act, how to be disposed of.

232.
Justices of the Peace, upon information upon oath, may grant Warrants to search for unstamped or illegal playing Cards or Dice.

And be it Enacted, That upon information given before any Justice of the Peace, on the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer) that there is reasonable or probable cause to suspect any Person of being or having been in any way engaged or concerned in making any playing cards or dice, without a license for that purpose duly obtained, or in any other house, shop or place than shall be specified in any such license granted to such Person, or that any Person doth keep for sale, or hath concealed or deposited in any shop, house or place any playing cards or dice not duly stamped, marked, wrapped, tied and fastened, as by this Act is directed, or any cards or dice which for any cause whatever shall be liable to forfeiture or seizure under the provisions of this Act, it shall be lawful for such Justice, and he is hereby required to grant a warrant, under his hand and seal, directed to any constable or other peace officer, or any officer of Stamp Duties, or other Person or Persons named in such warrant authorizing and empowering him or them, with such other Person or Persons, as he or they shall call to his or their assistance, to enter and search in the day time any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected

suspected Person, or where such Person shall be, or shall be suspected to be, or to have been engaged or concerned in the commission of any such illegal act as aforesaid, or where any such cards or dice as aforesaid shall be or be suspected to be, and if upon any such search as aforesaid any such cards or dice as aforesaid shall be there found made, or in any stage or process of manufacture, it shall be lawful for the Person or Persons named in such warrant, and his or their assistant or assistants, to seize and take away the same, together with all the tools, materials and utensils for making cards or dice which shall be there found; and all such cards, dice, tools, materials and utensils shall be absolutely forfeited to His Majesty.

233. Justices of the Peace on information upon Oath may grant Warrants to search for unstamped Newspapers, and to seize Presses, &c. used in printing the same.

And be it Enacted, That upon information given before any Justice of the Peace, upon the oath of one or more credible Person or Persons (which oath such Justice is hereby empowered and required to administer), that there is reasonable or probable cause to suspect any Person of being or having been at any time within One calendar Month preceding in any way engaged or concerned in printing, publishing, vending or otherwise distributing any newspaper, not duly stamped as required by law, or of being unlawfully possessed of any newspapers not duly stamped as aforesaid, or that any printing-press, engine, machine, types or other implements or utensils for printing, is or are or have been used for the purpose of composing or printing any newspaper not duly stamped as aforesaid; or that any such newspapers are sold or distributed, or kept for sale or distribution, or are deposited in any place; then and in every such case it shall be lawful for such Justice, and he is hereby required, upon the application of any officer of Stamp Duties, to grant a warrant under his hand, directed to any constable or other peace officer, or any officer of Stamp Duties, or other Person or Persons named in such warrant authorizing and empowering him or them with such other Person or Persons, as he or they shall call to his or ther assistance, to enter and search in the day time any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected Person, or where such Person shall be suspected of being, or of having been engaged or concerned in the commission of any such illegal act as aforesaid, or where any such printing press, engine, machine, types, implements or utensils, suspected to be or to have been used for any such illegal purpose as aforesaid, shall be or be suspected to be, or where any such newspapers as aforesaid are suspected to be sold or distribnted or kept or deposited; and if upon any such search as aforesaid, any newspapers not duly stamped as aforesaid, or any printing press, engine, machine, types, implements or utensils which shall have been used in printing or publishing any such newspaper as aforesaid, shall be found, it shall be lawful for the Person or Persons named in such warrant, and his or their assistant or assistants, to seize and take away the same, together with all other presses, engines, machines, types, implements, utensils and materials for printing belonging to the same Person, or which shall be found in the same house, room, shop, warehouse, outhouse, building or place; and all such presses, engines, machines, types, implements, utensils and materials shall be forfeited to the use of His Majesty, and shall be proceeded against to condemnation in His Majesty's Court of Exchequer in *England, Scotland* or *Ireland* respectively, in like manner as in the case of any goods seized as forfeited for any breach of the laws relating to His Majesty's Revenues of Customs or Excise.

234.
Justices may issue Warrants for seizing Stamps suspected to be stolen or fraudulently obtained.

AND for the better preventing and detecting of felonies and frauds in relation to stamped vellum, parchment or paper; BE it Enacted, That it shall be lawful for any Justice of the Peace having jurisdiction where any stamped vellum, parchment or paper shall be or be supposed to be concealed or deposited, upon any reasonable suspicion that such stamped vellum, parchment or paper has been stolen or fraudulently obtained, to issue his warrant for the seizing and detaining of such stamped vellum, parchment and paper, and for apprehending and bringing before such Justice, or any other Justice within the same jurisdiction, the Person in whose possession or custody such stamped vellum, parchment or paper shall be found, to be dealt with according to law; and if such Person shall omit or refuse to account for the possession of such stamped vellum, parchment or paper, or shall be unable satisfactorily to account for the possession thereof, or it shall not appear that the same was or were purchased by him at the Head Office for Stamps in *Westminster, Edinburgh* or *Dublin*, or from some distributor or sub-distributor ot Stamps, or some vender of Stamps duly licensed, then and in every such case such stamped vellum, parchment and paper, or such part thereof of which no account or no satisfactory account shall be given, or which shall not appear to have been purchased at either of the said Head Offices, or from some distributor or sub-distributor of Stamps, or licensed vendor as aforesaid, shall be forfeited to His Majesty, and shall be accordingly condemned by such Justice, and thereupon the same shall be delivered over to the Commissioners of Stamps and Taxes, who shall keep the same for the space of Six calendar Months, and afterwards cancel and destroy the same, or dispose thereof for the use of His Majesty's revenue, as they shall think fit: Provided always, That if at any time within Six calendar Months next after such condemnation any Person shall make out to the satisfaction of such Justice that the vellum, parchment or paper so forfeited, or any part thereof, was or were stolen or otherwise fraudulently obtained from him, and it shall also appear that the same was or were purchased by him at any of the said Head Offices, or from some distributor or sub-distributor or licensed vender of

Stamps as aforesaid, it shall be lawful for such Person to have the same or such part thereof as shall be so proved to have been stolen or fraudulently obtained from him delivered up to him, on producing a certificate under the hand and seal of such Justice that the right of such Person therein hath been duly proved: Provided also, That no such certificate shall be given, unless notice in writing under the hand of such Justice shall be given to the Solicitor of Stamps and Taxes Seven clear Days at the least previously to the day of hearing any claim in respect of such stamped vellum, parchment or paper, of the time and place appointed for such hearing.

235. On refusal of admittance on the execution of any search Warrant, Constables or Peace Officers may break open doors.

And be it Enacted, That upon the execution of any warrant granted under any of the provisions of this Act, authorizing any search to be made in any house, room, shop, warehouse, outhouse, building or other place, if on demand of admittance and notice of any such warrant the door of any such house, room, shop, warehouse, outhouse, building or other place, shall not be forthwith opened, it shall be lawful for the constable or other peace officer having the execution of such warrant, or for any other Person or Persons to whom such warrant shall be directed in the presence of any constable or other peace officer to break open such door, and to enter thereat for the purpose of making such search as aforesaid; and if any Person shall refuse to permit any constable, peace officer or officer of Stamp Duties, or any officer of any Company of Goldsmiths or Guardians, or any other person duly authorized in that behalf, to enter into any house, room, shop, warehouse, outhouse, building or other place, for the purpose of making any search by or under any of the provisions of this Act directed or authorized to be made, or shall resist, obstruct, molest, prevent or hinder any such constable, officer or person as aforesaid in the making of any such search, or in the execution of any warrant issued under or in pursuance of any of the provisions of this Act, or in the seizing or taking away of any goods, chattels, articles, matters or things which may be lawfully seized or taken, or in the apprehending or detaining of any offender or other Person who may lawfully be apprehended or detained or otherwise in the execution of any of the duties, powers or authorities given to or vested in any such constable, officer or other person as aforesaid, by or under any of the provisions of this Act, every Person so offending in any of the several cases aforesaid, shall forfeit for every such offence the sum of Fifty Pounds; and all constables and other peace officers shall be and they are hereby required to be aiding and assisting in the execution of all warrants issued under any of the provisions of this Act, or of any other Act relating to Stamp Duties, and if any constable or other peace officer shall neglect or refuse to do or perform any service or duty by any such Act required or directed

Penalty on Persons resisting Constables and Officers acting in the execution of their duties under this Act, 50*l*.

Constables and Peace Officers to aid and assist in the execution of Warrants.

Penalty for refusal or neglect of duty.

to be done or peformed by him, or shall neglect or refuse to aid and assist in the execution of any such warrant as aforesaid, or of any of the provisions of this Act, or of any other such Act as aforesaid, upon proper application or notice made or given to him in that behalf, or shall neglect or refuse to execute or serve any warrant or summons granted or issued pursuant to any of the provisions of this Act, or of any other such Act as aforesaid, every such constable or peace officer shall forfeit Ten Pounds for every such neglect or refusal.

236.
Trial of criminal Offences against Stamp Laws

And be it Enacted, That any offence committed in *England* or *Ireland*, against or in breach of any Act relating to Stamp Duties, which shall be punishable otherwise than by any pecuniary penalty or forfeiture of goods expressly inflicted by any such Act, shall and may be inquired of, tried and determined either in the county where such offence shall be committed, or where the Person accused of any such offence shall be apprehended; and any such offence committed in *Scotland* shall and may be tried and determined according to the laws and practice of *Scotland*; and every suit, prosecution or proceeding to be brought against any Person for the taking or detaining, or for the losing, damaging or destroying of any vellum, parchment or paper having any Stamp thereon denoting any Stamp Duty imposed by law, or for any other cause of action or proceeding relating to the same, shall be commenced and proceeded on in the name of His Majesty's Attorney General or Solicitor General in *England* or *Ireland*, or of the Advocate General or Solicitor General in *Scotland* respectively for the time being, for and on behalf of His Majesty; and in all such suits, prosecutions and proceedings, and also in all prosecutions for the embezzling or stealing, or knowingly receiving of any such vellum, parchment or paper so stamped, it shall be sufficient in the indictment or information to state and describe the property in the same to be in His Majesty, and the value of the same respectively shall be deemed and taken to be the amount of the value of the vellum, parchment or paper, and the amount of the Stamp Duty denoted by any and every Stamp thereon.

The property of Stamps stolen, &c. shall be laid in the King. Value shall be that of the Paper, &c. and Stamps thereon.

237.
Limitation of Actions against persons acting under Stamp Acts.

And be it Enacted, That all actions and prosecutions which shall be brought or commenced against any Person for any thing done in pursuance or under the authority of any Act relating to Stamp Duties (except where otherwise specially directed) shall be commenced and prosecuted within Three calendar Months next after the fact committed, and not afterwards, and shall in *England* or *Ireland* be brought and tried in the county or place where the cause of action shall arise, and not elsewhere, and shall in *Scotland* be brought in the court of Exchequer; and notice in writing of such action, and of

Venue local.

Notice of Action.

of the cause thereof, shall be given to the defendant One calendar Month at least before the commencement of the action; and the defendant in such action may plead the general issue, and give any such Act and any other matter or thing in evidence at any trial to be had thereupon; and if the cause of action shall appear to arise from any matter or thing done in pursuance and by the authority of any such Act, or if any such action shall be brought after the expiration of such Three calendar Months, or shall be brought in any other county or place than as aforesaid, or if notice of such action shall not have been given in manner aforesaid, or if tender of sufficient amends shall have been made before such action commenced, or if a sufficient sum of money shall have been paid into court after such action commenced by or on behalf of the defendant, the jury shall find a verdict for the defendant; and if a verdict shall pass for the defendant, or if the plaintiff shall become nonsuit, or shall discontinue any such action, or if on demurrer or otherwise, judgment shall be given against the plaintiff, the defendant shall recover his full costs of suit as between attorney and client, and shall have the like remedy for the same as any defendant may have for costs of suit in other cases at law; and although a verdict shall be given for the plaintiff in any such action, such plaintiff shall not have costs against the defendant, unless the Judge before whom the trial shall be had shall, at the time of such trial, certify in writing his approbation of the action, and of the verdict obtained thereupon.

General Issue.

Tender of Amends.

Costs.

238.
Administration of Oaths, &c. under Acts relating to Stamp Duties.

And be it Enacted, That in all cases where an oath or affidavit is required by any Act relating to Stamp Duties, the solemn affirmation of the party, being a Quaker, shall be sufficient; and that it shall be lawful for the Commissioners of Stamps and Taxes, and for any one or more of them, and for any officer of Stamp Duties authorized by the said Commissioners in that behalf, and for any Master in Chancery, ordinary or extraordinary, in *England* or *Ireland*, and for any Person duly commissioned to take affidavits by the Court of Session or Court of Exchequer in *Scotland*, and for any Justice of Peace in any part of the United Kingdom, to administer and receive any oath, affidavit or affirmation in the several cases required by any Act relating to Stamp Duties, and not otherwise specially provided for, and also in all cases in which it shall be thought fit or necessary by the Commissioners of Stamps and Taxes, that any oath, affidavit or affirmation should be taken, administered or made, concerning any matter or thing under the control or management of the said Commissioners; and if any Person who shall make any such oath, affidavit or affirmation in any of the cases aforesaid, or in any other case where the same shall be required by or under the authority of any Act relating to Stamp Duties, shall knowingly and wilfully swear or affirm as true any thing which shall be false or untrue,

Penalty of Perjury or false Affidavit, &c.

untrue, he shall be deemed guilty of wilful and corrupt perjury, and shall be subject and liable to such pains and penalties as by law Persons convicted of wilful and corrupt perjury are or shall be subject and liable to.

239. All Persons evading Stamp Duties shall be liable for the amount, and the Court of Exchequer shall enforce payment thereof.

And be it Enacted, That if any Person shall have avoided, neglected or omitted to pay, or shall avoid, neglect or omit to pay, any Stamp Duty which shall have been or shall be by law payable; or if any Person shall have received or gotten into his hands, or shall receive or get into his hands, any sum or sums of money as and for the Stamp Duty upon or in respect of any deed, instrument or transaction, or intended deed, instrument or transaction, or the Duty upon or in respect of any Legacy or residue, and shall neglect or omit to appropriate such sum or sums of money to the due payment of such Stamp Duty, or shall otherwise by or under any means or pretence whatsoever, improperly withhold or detain the same; or if any Person hath made, signed or executed, or caused to be made, signed or executed, or shall make, sign or execute, or cause to be made, signed or executed, any deed or instrument liable to Stamp Duty, and not duly stamped, every such Person in any and every such case shall be accountable for the amount of such Stamp Duty, or sum or sums of money, and the same shall be a debt from such Person to His Majesty; and it shall be lawful for the Barons of His Majesty's Court of Exchequer in *England*, *Scotland* or *Ireland* respectively, upon application to be made for that purpose, on behalf of the Commissioners of Stamps and Taxes, upon such affidavit as to such court may appear sufficient, to grant a rule requiring such Person to show cause why he should not deliver to the said Commissioners an account upon oath of all such Stamp Duties and sums of money as aforesaid, and why the same should not be forthwith paid to the Receiver General of Stamps and Taxes, or to such Person as the said Commissioners shall appoint or authorize to receive the same; and it shall be lawful for such court to refer the taking or auditing of any such account to the proper officer of such court, who shall examine such Person as a debtor or alleged debtor to the Crown, on personal interrogatories if such court shall think proper so to do; and it shall be lawful for such court to make absolute any such rule as aforesaid, in every case in which the same may appear to such court to be proper and necessary, and to enforce by attachment or otherwise the payment of any such Stamp Duties or sums of money as on such proceedings shall appear to such court to be due, together with the costs of all such proceedings.

240. Stamp Duties how to be recovered.

Provided always, and be it Enacted, That all Stamp Duties whatsoever granted by this Act, or by any other Act relating to Stamp Duties, may be sued for and recovered in His Majesty's Court of Exchequer at *Westminster*, *Edinburgh* or *Dublin* respectively, by action of debt or information in the name of His Majesty's Attorney General or Solicitor General in *England* or *Ireland*, or of His Majesty's Advocate General or Solicitor General in *Scotland*, in which no essoign, protection, wager of law, nor more than one imparlance shall be allowed; and on affidavit of the amount of the Duties sued for being first made and filed in any such court as aforesaid, in every such action or information, a capias in the first process may issue, specifying the amount of the Duties sued for, and the defendant therein shall be obliged to give bail or security by natural-born subjects, Persons naturalized or denizens, to the sheriff or other officer by whom such capias shall be executed, and to the amount of the Duties sued for, to appear in such court at the return of such writ, to answer such suit or prosecution, and shall likewise at the time of such appearance give sufficient bail or security by such Persons as aforesaid in the said court, to answer and pay the condemnation money, or to yield his body to prison; and if any Person shall be arrested under any writ or process issuing out of any court in any action, information or other proceeding for the recovery of any duty, fine, penalty or forfeiture which shall accrue or be incurred under any Act relating to Stamp Duties, and the Sheriff or other officer executing such writ or process shall take bail from the Person against whom such writ or process shall be issued, such Sheriff or other officer shall, at the request of His Majesty's Attorney General Solicitor General, or Advocate General, or of the Solicitor of Stamps and Taxes for *England* or *Scotland*, or the Solicitor of Stamps for *Ireland* respectively, assign to His said Majesty the bail bond or other security so taken, either before or after the forfeiture thereof, by indorsing the same, and attesting it under his hand and seal; and if the said bail bond or other security shall be forfeited, the same may, after such assignment thereof as aforesaid, be put in suit in the name of His Majesty, for recovery of the penalty thereof, by such ways and means as any bond originally given to His Majesty may by law be put in suit for the like purpose.

Bail Bond to be assigned to His Majesty.

241.
All Penalties shall be recovered in the Court of Exchequer in any part of the United Kingdom; in Civil Bill Court in Ireland; or before Justices of Peace in the United Kingdom.

And be it Enacted, That all pecuniary penalties under any Act relating to Stamp Duties may be sued or prosecuted for and recovered for the use of His Majesty, in the name of His Majesty's Attorney General or Solicitor General in *England* or *Ireland*, or of His Majesty's Advocate General or Solicitor General in *Scotland*, or of the Solicitor of Stamps and Taxes in *England* or *Scotland*, or of the Solicitor of Stamps in *Ireland*, or of any Person authorized to sue or prosecute for the same, by writing under the hands of the Commissioners of Stamps and Taxes, or in the name of any officer of Stamp Duties, by action of debt, bill, plaint or information in the Court of Exchequer at *Westminster*, in respect of any penalty incurred in *England*, and in the Court of Exchequer in *Scotland*, in respect of any penalty incurred in *Scotland*, and in the Court of Exchequer in *Dublin*, or by civil bill in the court of the recorder, chairman or assistant barrister, within whose local jurisdiction any offence shall have been committed in respect of any penalty incurred in Ireland, or in respect of any penalty not exceeding Fifty Pounds by information or complaint before one or more Justice or Justices of the Peace in any part of the United Kingdom, in manner by this Act provided; and it shall not be lawful for any Person other than as aforesaid to inform, sue or prosecute for any such penalty as aforesaid, except in cases where by some Act of Parliament it is or shall be otherwise expressly provided and allowed; and it shall be lawful in all cases for the Commissioners of Stamps and Taxes, either before or after any proceedings commenced for recovery of any such penalty to mitigate or compound any such penalty as the said Commissioners shall think fit, and to stay any such proceedings after the same shall have been commenced, and whether judgment may have been obtained for such penalty or not, on payment of part only of any such penalty, with or without costs, or on payment only of the costs incurred in such proceeding, or of any part thereof, or on such other terms as such Commissioners shall judge reasonable: Provided always, That in no such proceeding as aforesaid shall any essoign, protection, wager of law, nor more than one imparlance be allowed; and all pecuniary penalties imposed by or incurred under any Act relating to Stamp Duties, by whom or in whose name soever the same shall be sued or prosecuted for or recovered, shall (except in cases where any other application thereof is directed by this Act) go and be applied to the use of His Majesty; and all such penalties recovered in any part of *Great Britain* shall be paid to the Receiver General of Stamps and Taxes, and all such penalties recovered in *Ireland* shall be paid to such Person as the Commissioners of Stamps and Taxes shall authorize to receive the same; and all such penalties wheresoever recovered, and by whomsoever received, shall be deemed to be and shall be accounted for as part of His Majesty's revenue arising from Stamp Duties, any thing in any Act contained, or any law or usage to the contrary in anywise notwithstanding: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes, at their discretion, to give all or any part of such penalties, as rewards to any Person or Persons who shall have detected the offenders, or given information which may have led to their prosecution and conviction, or as rewards for other information given, or service performed by any Person in matters relating to the Stamp Revenue; and in all actions, informations and other proceedings, whether summary or otherwise, to be commenced, prosecuted, entered or filed in the name of His Majesty, or in the name of any Person for and on the behalf of His Majesty, for the recovery of any duty, debt or penalty granted or imposed or due or payable, by or under any Act relating to Stamp Duties, it shall

No Essoign, &c.

Application of Penalties.

Duties and Penalties may be recovered with Costs.

shall be lawful for His Majesty to have and recover such duty, debt or penalty, with full costs of all such proceedings, and all charges and expenses incidental thereto.

242.
Mode of Proceeding for the recovery of Penalties before Justices of the Peace.

And be it Enacted, That it shall be lawful for any Justice of the Peace, within whose jurisdiction any offence, the penalty for which shall not exceed Fifty Pounds, shall be committed against this Act and such Justice is hereby required, upon any information exhibited or complaint made by any Person duly authorized in that behalf, to summon the party accused, and also the witnesses on either side, to be and appear before the said Justice, or before any other Justice of the Peace, at a time and place to be appointed for that purpose; and whether the party accused shall appear or not, it shall be lawful for the said Justice or any other Justice present at the time and place appointed for such appearance, to proceed to examine into the fact, and upon due proof made thereof to the satisfaction of any such Justice, either by confession of the party accused, or by the oath of one or more credible witness or witnesses, to convict such offender, and to give judgment for the penalty and costs to be assessed by any such Justice, or otherwise (if the fact shall not be proved to the satisfaction of the said Justice) to give judgment of dismissal; and in case of a conviction, such Justice is hereby required to issue his warrant, for levying such penalty and costs, and also the reasonable costs and charges attending the distress, on the goods of such offender, and to cause sale to be made thereof in case the same shall not be redeemed within Five Days, rendering to the party the overplus, if any; and where goods sufficient cannot be found to answer such penalty and costs, such Justice, or any other Justice of the district or place in which such conviction shall take place, shall commit such offender to the common gaol or house of correction, there to remain for any time not exceeding Two calendar Months, nor less than One calendar Month, if the penalty in which such offender shall be convicted shall not amount to the sum of Ten Pounds; and for the full term of Three calendar Months if the said penalty shall amount to Ten Pounds, and shall not amount to Twenty Pounds; and for the full term of Four calendar Months if the said penalty shall amount to Twenty Pounds, and shall not amount to Thirty Pounds; and for the full term of Six calendar Months if the said penalty shall amount to Thirty Pounds or upwards; unless in the several cases aforesaid such penalty, costs and charges shall be sooner paid and satisfied; and if any Person being either prosecutor or party convicted shall find himself aggrieved or shall be dissatisfied by or with the judgment of dismissal or conviction given or made by any such Justice, it shall be lawful for every such Person respectively to appeal against such judgment or conviction, to the Justices at the next general or quarter sessions of the peace for the district or place where the offence shall have been committed, which shall be held next after the

Appeal to Sessions.

the expiration of Ten Days from the day on which the judgment of such Justice shall have been pronounced, or on which such conviction shall have been made; of which appeal notice in writing shall be given to the adverse party, Seven clear Days previous to the first day of such sessions; and it shall be lawful for such Justices at such sessions to examine witnesses on oath, and finally to hear and determine such appeal; and in case any conviction of such Justice shall be affirmed, it shall be lawful for the Justices at such sessions to award and order the Person convicted to pay such costs occasioned by such appeal as to them shall seem meet, and thereupon to proceed in the same manner in all respects as the Justice making the conviction might or could have done if such appeal had not taken place; and in case the adjudication of any Justice acquitting any Person of any such offence as aforesaid shall be reversed, the Justices at such sessions shall thereupon proceed in the same manner in all respects as any Justice convicting or pronouncing judgment against a party accused of any such offence might or could have done: Provided always, That no Person convicted before any such Justice, shall be entitled or permitted to appeal against such conviction in manner aforesaid, unless within Three Days after such conviction made he shall enter into a recognizance with Two sufficient sureties before such Justice to enter and prosecute such appeal, and to pay the amount of the penalty and costs in which he shall have been convicted, and also such further costs as shall be awarded, in case such conviction shall be affirmed on such appeal: Provided also, That no such proceedings so to be taken as aforesaid shall be quashed or vacated for want of form, or shall be removed by certiorari, suspension, advocation or reduction, or by any other writ or process whatsoever, into any superior or other court or jurisdiction in any part of the United Kingdom, any law, statute or usage to the contrary notwirhstanding: Provided nevertheless, That an appeal shall be allowed from the decision in any proceeding by civil bill in Ireland, in like manner and on the same conditions as in the case of any civil bill for recovery of any sum in any action on a bond or other specialty, or on a bill or note for payment of money only; and it shall be lawful for any Justice of the Peace, either in or out of sessions, or for the Justices at the General or Quarter Sessions before whom any Person shall be convicted of any offence against any of the provisions of this Act, to mitigate, as he or they shall see fit, any pecuniary penalty by this Act imposed, in cases where such Justice or Justices shall see cause so to do, provided that all reasonable costs and charges incurred as well in discovering as in prosecuting for such offence, shall be always allowed over and above the sum to which such penalty shall be mitigated, and provided that such mitigation do not reduce the penalty to less than One-fourth of the penalty incurred, exclusive of such costs and charges; any thing herein contained to the contrary notwithstanding.

Notice of Appeal.

Sessions may give Costs.

Proceedings on reversal of acquittal.

Persons convicted to give security on appeal.

Certiorari, &c. taken away.

Appeal in Ireland in Civil Bill Cases.

Justices may mitigate Penalties.

243.
For compelling attendance of Witnesses before Justices.

Parties liable to any Penalty, and informing against other Parties also liable, indemnified.

Competency of Witnesses.

And be it Enacted, That it shall be lawful for any Justice of the Peace to summon any Person to appear before such Justice, or before any other Justice of the Peace, either in or out of sessions, to give evidence touching any offence or other matter under any Act relating to Stamp Duties; and if any Person who shall be so summoned shall neglect or refuse to appear according to the exigency of such summons, at the time and place therein for that purpose named, without reasonable matter of excuse to be stated upon oath, and proved to the satisfaction of such Justice before whom any information or complaint shall be depending, or shall have been made touching any such offence as aforesaid, or if such Person having appeared shall refuse to give evidence respecting any such offence or other matter as aforesaid, then every Person so offending shall forfeit Ten Pounds: and if any Person who, under the provisions of any Act relating to Stamp Duties, shall become liable to the payment of any penalty, shall give information to the Commissioners of Stamps and Taxes, whereby any penalty shall be recovered from any other party to the same offence, every Person giving such information shall be indemnified and discharged of and from such liability, and may also be rewarded by the said Commissioners out of the penalty which shall or may be so recovered to such extent as the said Commissioners shall think fit; and on any trial or hearing of any action, suit, information or other proceeding for recovery of any penalty or forfeiture under any Act relating to Stamp Duties, instituted or to be instituted or depending in any of the said superior courts, or by civil bill or before a Justice of the Peace, or at sessions, any informer or other person who in the event of a conviction may be entitled either by law or by any promise or agreement to any penalty or forfeiture, or any part of the penalty or forfeiture to be recovered, or to any fee, profit, reward or emolument whatsoever, or to any discharge or indemnity from any penalty incurred, or who may expect the same respectively, shall nevertheless be received and admitted as a competent witness on such trial or other proceeding, and such testimony shall, if believed, be sufficient thereon to all intents and purposes, so far as the same testimony would be if given by any indifferent person.

244.
What shall be deemed good service in proceedings under Stamp Laws.

And be it Enacted, That in any proceeding either in any court, or before any Justice of the Peace, or otherwise, under any Act relating to Stamp Duties, or for summoning any party, witness or other Person, in or for the purpose of any such proceeding, it shall not be necessary that the original or any other process or summons, or any notice, demand or order whatsoever, should be personally served on the defendant or Person to be summoned, but it shall be sufficient that such process, summons, notice, demand or order, or a copy thereof respectively, be left at the last known place of abode of such defendant or Person to be summoned; and if any such

defendant

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defendant or Person shall be an officer of any court of law or equity, or of any public office, and if such proceedings shall in anywise relate to the business of his office, or to any offence neglect or act therein, then it shall be sufficient to serve and deliver such original or other process, summons, notice, demand or order, or a copy thereof respectively, at his office, on or to some Person acting or employed in the business of such office; any law, rule or order to the contrary notwithstanding.

245. If the right of Commissioners or Officers of Stamps be questioned, proof that they are reputed to be such Commissioners or Officers sufficient.

And be it Enacted, That if upon the trial or hearing of any action or suit, or of any indictment, information or other proceeding, or upon any other occasion whatsoever, and whoever shall be the parties therein, any question shall arise concerning the right or title of any Commissioner, or of any Officer of Stamp Duties, or of any Person appointed or employed, or to be appointed or employed by or under the Commissioners of Stamps and Taxes, to hold or exercise any office or employment, or to execute any duty whatsoever under any Act relating to Stamp Duties, then and in every such case it shali be sufficient to prove that any such Commissioner or officer or Person was at the time in question commonly reputed to be such Commissioner or officer or Person so appointed or authorized or employed respectively, without producing any patent, appointment, commission or authority, and without giving any evidence of the performance of any requisites prescribed by law to enable any such Commissioner, officer or Person respectively to execute any such office, duty, or employment respectively; any law, custom or usage to the contrary notwithstanding; and in any proceeding under any Act relating to Stamp Duties, a copy of any appointment, commission, deputation, order, account, return, report, document, entry or proceeding whatsoever, filed, kept, entered or registered at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, such copy being certified to be a true copy, under the hand of one of the Commissioners of Stamps and Taxes, or of the Officer in whose custody or possession any such document or entry shall be kept, upon proof made that the signature affixed to such certificate is the handwriting of a Person described in or by such certificate as such Commissioner or Officer, and whom it shall not be necessary to prove to be a Commissioner, or Officer, shall be received in evidence as proof of such appointment, commission, deputation, order, account, return, report, document, entry or proceeding respectively, and also of any license granted by the said Commissioners or any authorized Officer, and of the contents of such license, so far as the same shall be set forth in any such document or entry, and also of the authority of the Commissioners of Stamps and Taxes, or Officers of Stamp Duties, and other public officers named therein respectively, without further evidence thereof, unless by other evidence the contrary shall be made to appear.

Copies of Appointments, Commissions, Orders, Accounts or Proceedings kept at Stamp Office, evidence.

246.

Averments in Informations, &c. of proceedings relating to Stamp Duties to be evidence of the fact, unless the contrary be proved.

And be it Enacted, That whenever in any proceeding whatsoever under any Act relating to Stamp Duties, any statement, allegation or averment shall be made, that any act, matter or thing had been or was done, or that any proceeding had been or was taken, or that any license, warrant, instrument or authority, had been or was granted or signed, or that any notice had been or was signed by or under the authority or direction of the Lords Commissioners of His Majesty's Treasury, or by or under the authority of the Commissioners of Stamps and Taxes, or any of them, or by any officer of Stamp Duties, or by any Person under and in pursuance of any Act relating to Stamp Duties, or that any act, matter or thing had been or was done, or that any proceeding whatsoever had been or was taken under or in obedience to the orders and directions of the said Lords Commissioners, or of the Commissioners of Stamps and Taxes, or that any information or other proceeding for the recovery of any duty, fine or penalty is or was commenced, prosecuted, entered or filed, by or by the order of any officer or Person thereto duly authorized in that behalf, every such statement, allegation or averment, shall be sufficient evidence of every fact so stated, alleged and averred, without any further or other evidence of any such fact, unless by other evidence the contrary shall be made to appear; any law, custom or usage to the contrary thereof notwithstanding; and that in any such proceeding as aforesaid to be instituted against any Person for or relating to the non-payment of any Stamp Duty, or of any fine or penalty, by law payable upon or in respect of any deed or instrument whatever, such deed or instrument shall and may be admitted in evidence in support of such proceeding, whether stamped or not, any clause, matter or thing in this or any other Act contained to the contrary notwithstanding.

On prosecutions for non-payment of Stamp Duty, the unstamped Instrument may be produced in evidence.

247.

All Convictions, Adjudications, Warrants and Indorsements, may be according to the Forms in Schedule (E.)

And be it Enacted, That every conviction and adjudication by any Justice in any case of offence or penalty, and every affirmance or reversal of any conviction or adjudication, and every warrant and every indorsement thereon by this Act required in any case to be made, may be made according to the several forms prescribed in the Schedule marked (E.) to this Act annexed, which shall be taken as part of this Act, or in some form of words to the like effect, *mutatis mutandis*; and every such conviction, adjudication, warrant, indorsement or other matter or thing, shall be good and effectal to all intents and purposes, without setting forth the evidence, or stating the case in any more particular manner than is required by such forms respectively; and any Justice making any conviction or any adjudication of acquittal, shall cause such conviction or adjudication to be written or printed, or partly written and partly printed fairly upon parchment, and to be sent and transmitted before the next General or Quarter Sessions of the Peace, which shall be held next after the expiration of Ten Days from the date of such conviction or adjudication, to the clerk

Conviction or Acquittal by Justices shall be on Parchment, and be delivered to the Clerk of the Peace.

clerk of the peace of the county, riding, city, town or place where such conviction or adjudication shall be made, to be filed by such clerk of the peace, and to be kept and remain among the records of such county, riding, city, town or place; and upon every conviction by any Justice, or upon every judgment of any Justices at the General or Quarter Sessions affirming any conviction or reversing any adjudication of acquittal and convicting the offender, the Justice before whom such conviction shall be made, or any Two of the Justices who shall be or shall have been present at any such sessions, shall issue his or their warrant for the levying of any penalty and costs upon the goods and chattels of the offender, and if goods cannot be found in any county or place where such conviction shall take place or shall be affirmed, sufficient to answer any penalty or costs, and the Justice or Justices who shall have issued any warrant for levying the same shall have reason to believe that sufficient goods or chattels of such offender cannot be found in any other county or place, then and in either of such cases a warrant shall be issued by such convicting Justice, or by any Two of the Justices who shall have been present at such sessions, for apprehending and committing such offender to gaol; and if upon the issuing of any warrant for the levying of any penalty upon the goods and chattels of any offender, or for the apprehending of any offender, goods or chattels cannot be found within the county or place named in such warrant, sufficient to answer such penalty and costs, or such offender cannot be found within such county or place, then it shall be lawful for any convicting Justice, or for any Two of the Justices who shall have been present at such sessions, to require the execution of any such warrant in any county or place where any goods or chattels of any such offender so convicted shall be, or where the body of such offender may be found; and for that purpose such convicting Justice, or any Two of such Justices as aforesaid, shall indorse any such warrant respectively, in such form of words as is inserted in the said Schedule (E.) or in any other form of words to the like effect; and any such indorsement being so made and signed, and any such warrant with the indorsement thereon, and the signature thereto being produced, and such signature being proved by affidavit, if required, before any Justice of the Peace of the county or place named in such indorsement, such Justice in such last-mentioned county or place shall write under such indorsement an authority to execute any such warrant in such last-mentioned county or place, in such form of words as is respectively directed in and by the said Schedule, or in some form of words to the like effect, and shall sign the same, and thereupon such warrant shall be executed in such county or place accordingly: Provided always, That any Justice who shall in pursuance of this Act direct the execution of any warrant in any other county than where such

Penalty shall be levied on Goods of Offender, in default of which Offender shall be apprehended and committed.

If Goods or the Offender not found in the County in which the Conviction takes place, the Warrants of Levy, Apprehension and Committal may be extended to another County by Indorsement.

Justices of such second County shall authorize execution of Warrants.

Justices in Counties where the Conviction did not take place, shall only be answerable for the execution of the Warrant.

conviction shall have taken place, shall not be at liberty to inquire into any matter relating thereto, save only the due execution of such warrant and indorsement, and shall not be in any respect answerable for any matter whatsoever previous thereto.

248.

Justices to receive the Penalties belonging to The King, and pay the same to the Clerk of the Peace to be remitted to the Stamp Office, or such Justices may remit the same at once to the Stamp Office.

And be it Enacted, That every Justice before whom any Person shall be convicted of any offence under any Act relating to Stamp Duties, and the Justices at sessions affirming any conviction, or revoking any adjudication of acquittal, and convicting the offender, shall take and receive the penalty levied or paid under or by virtue of such conviction; and every such Justice shall pay or cause to be paid all such sums of money which he shall so take or receive as aforesaid, at the next General or Quarter Sessions of the Peace after he shall have so taken or received the same, and such Justices at sessions shall pay or cause to be paid all such sum or sums at the Quarter Sessions at which they shall be received, into the hands of the Clerk of the Peace or other such officer of the county or place within which such conviction shall have been made, who shall remit the same, without fee or reward, within Ten Days after his receipt thereof, to the Solicitor of Stamps and Taxes, at the Head Office for Stamps in *Westminster* or *Edinburgh*, or to the Solicitor of Stamps at the Head Office for Stamps in *Dublin*, as the conviction shall happen to be in *England*, *Scotland* or *Ireland* respectively; and every Justice shall, within One Week after every such payment made by him to any Clerk of the Peace or other such officer, transmit to such Solicitor as aforesaid a Schedule containing the name of the Person so convicted, the nature of the offence, and the amount of the penalty of and in which he shall be convicted, the date of such conviction, and the sum of money which shall have been paid under or by virtue thereof, together with the name of the Clerk of the Peace or other such officer to whom he shall have paid the same; and if any such Justice shall neglect or omit to pay or cause to be paid to such Clerk of the Peace or other officer as aforesaid, at the time and in the manner hereinbefore directed, any such penalty received by such Justice as aforesaid, or upon payment thereof shall neglect or omit to transmit to the proper Solicitor as aforesaid, such Schedule as aforesaid, or if any such Clerk of the Peace or other officer shall neglect or omit to remit any such penalty or share of penalty to such Solicitor as aforesaid, within the time and in manner hereinbefore limited and directed in that behalf, every Person so offending shall forfeit Fifty Pounds: Provided always, That it shall be lawful for any Justice who shall receive any such penalty as aforesaid, instead of paying the same to the Clerk of the Peace or other such officer as aforesaid, to remit the same, together with the said Schedule relating thereto, at any time before the Sessions, to the said Solicitor at such head office for Stamps as aforesaid.

And

Construction of certain Words and Terms used in Stamp Acts.

Number and gender of Persons, &c.

AND in order to avoid the frequent use of divers terms and expressions, and to prevent any misconstruction of the terms and expressions used in this or any other Act relating to Stamp Duties; BE it Enacted, That whenever in this Act, or any other such Act as aforesaid, with reference to any Person, offence, matter or thing, any word or words is or are or have been or shall be used importing the singular number or the masculine gender only, such word or words shall be understood to include several Persons as well as one Person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing; and wherever the several words, terms and expressions following occur in this Act, or any other such Act as aforesaid, they shall be construed respectively in the manner hereinafter directed; that is to say, that the words "His Majesty," shall be deemed to mean and include His Majesty, His heirs and successors; that the words "any Act relating to Stamp Duties," shall be deemed to mean and include this Act and any Act from time to time in force relating to any Duty whatsoever under the control or management of the Commissioners of Stamps and Taxes expressly declared by any such Act to be a Stamp Duty; that the word "Oath," or the word "Affidavit," shall respectively be deemed to mean and include affirmation as well as oath or affidavit; that the words "Authorized Officer" shall be deemed to mean and include any officer of Stamp Duties, or other Person duly appointed and authorized in relation to all or any of the several purposes mentioned in this Act, or any Act relating to Stamp Duties; that the word or term "Die" shall be deemed to mean and include any stamping die, and any plate, tool or instrument whatever by means whereof any stamp or mark or impression, can or shall be made or impressed upon any vellum, parchment or paper, or upon any card, metal, ivory or bone, or other substance or material whatsoever, to denote the payment of any Stamp Duty thereon; that the word or term "Paper" shall be deemed to mean and include vellum, parchment, paper, or any other material upon which any instrument matter or thing liable by law to any Stamp Duty shall or may be engrossed, written or printed, or partly written or partly printed; that the word "Stamp," or the word "Mark," shall be deemed to mean the impression made upon any vellum, parchment, paper, card, metal, ivory or bone, or upon any other material or substance whatever, by any die, plate, tool or instrument whatever, to denote the payment of any Stamp Duty thereon; that the words "Deed or Instrument" shall be deemed to mean and include any record, deed, bond, bill of exchange, promissory note, indenture or article of apprenticeship, assignment, agreement, memorial, or any other instrument, writing, document missive, matter or thing whatsoever, written, engrossed or printed, or partly written and partly printed, liable by law to any Stamp Duty what-

"His Majesty."

"Any Act relating to Stamp Duties."

"Oath."

"Affidavit."

"Authorized Officer."

"Die."

"Paper."

"Stamp or Mark."

"Deed or Instrument."

"Deed in Scotland."
"Articles of Clerkship."
"Clerks."
"Banker."
"Insurer."
"Bill of Exchange."
"Promissory Note."
"Receipt."
"Insurance," "Insurer" and "Insured."
"Fire Insurance."
"Sea Insurance."
"Executor." "Administrator."

soever; and that the term "Deed" shall in *Scotland* also include any instrument or writing, which shall contain either a clause of warrandice or a clause of registration, along with a testing clause, unless such instrument or writing shall be expressly exempted from all Stamp Duties or shall be specially charged with a distinct Duty, other than the Duties appropriate to receipts given for or upon the payment of money: that the words "Articles of Clerkship" shall be deemed to mean and include also indenture or indentures of apprenticeship; and the term "Clerks" shall include and mean also apprentices; that the term "Banker" shall be construed to mean and include any co-partnership of bankers, and any banking corporation or company as well as an individual; that the term "Insurer" shall be construed to mean and include any co-partnership of insurers, or any insuring corporation or company as well as an individual; that the term "Bill of Exchange" shall be construed to mean and include any bill of exchange, draft or order for the payment of money, and any letter of credit or other instrument or writing by the Schedule (A.) to this Act annexed, declared or deemed to be a bill of exchange; that the term "Promissory Note" shall be construed to mean and include any promissory note or other note for the payment of money; that the term "Receipt" shall be construed to mean and include any receipt, discharge or acquittance, given for money or upon the payment of money, such bill of exchange, draft or order, promissory note or other note, receipt, discharge or acquittance, being respectively liable to Stamp Duty, or to any composition in lieu of the Stamp Duty for or in respect of the same; that the several terms "Insurance," "Insurer," and "Insured," shall respectively be deemed to be synonymous with the terms "Assurance," "Assurer," and "Assured;" that the term "Fire Insurance" shall be construed to mean any insurance made of or upon any building, goods, wares, merchandize or other property, from loss or damage by fire; and that the term "Sea Insurance" shall be construed to mean any insurance made of or upon any ship or vessel, or upon any goods, merchandize or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured; that the term "Executor" or "Administrator" shall include and be taken and understood to mean and designate any and every Person having or taking the burthen of the execution of any will, or the administration, possession or management of any personal or moveable estate or effects of any Person deceased, either rightfully or wrongfully; and shall also include, and be understood and taken in like manner to mean and designate any and every Person who in any capacity shall intromit or interfere with, or shall enter upon the possession or management of any personal or moveable

able estate or effects in *Scotland* of any Person deceased, or who shall dispose of or distribute any part of such estate or effects, or shall uplift any debt due to any deceased Person, or who shall be confirmed executor testamentary or dative, or executor creditor, or executor ad omissa; and that the substantive word "Will," shall be taken and understood to mean, and include any and every testament, bond of provision, deed of legacies, testamentary instrument or disposition, or mortis-causâ deed or donation; and also to mean and include any codicil or addition or eik to any will in any part of the United Kingdom; that the terms "Probate," and "Letters of Administration" shall respectively be taken and understood to mean and include all instruments whatsoever, whereby any executor or administrator shall be authorized and empowered to act in the disposition, care, management or administration of the estate of any deceased Person; that the term "Monies arising from real or heritable estate," shall be construed to mean monies arising from the sale, burden, mortgage or other disposition of any real or heritable estate directed by any will to be sold, burdened, mortgaged or otherwise disposed of; that the words "Medicine or Composition," shall be construed to mean and include any medicine, medicament, medicinal drug, preparation or composition in respect of which any Stamp Duty shall be payable under this Act; and that the words "Packet or other Inclosure," shall be construed to mean and include every packet, box, bottle, pot, phial or other inclosure whatever, in which any such medicine, medicament, medicinal drug, preparation or composition shall be contained held or enclosed; that the words "Duly Stamped," used with reference to any deed, instrument or writing, or any newspaper or other matter or thing whatsoever, written or printed, or partly written and partly printed, or used with reference to the vellum, parchment or paper, or other substance or material upon which the same shall or may be engrossed, written or printed, or partly engrossed, written or printed, shall be deemed to mean duly stamped or marked with the proper Stamp for denoting the full and proper Stamp Duty payable thereon by law; that the word "Write" or the word "Written" used with reference to any such record, deed, bond, bill of exchange, promissory note, indenture or articles of apprenticeship, assignment, agreement, memorial, instrument, writing, matter or thing as aforesaid, shall be respectively deemed to mean and include the several words "engross," or "engrossed," "print" or "printed," or "partly engross and partly print," or "partly engrossed and partly printed," as well as "write or written," or any of them; and that the word "Printed," used with reference to any deed or instrument or any newspaper, shall be deemed to mean and include any deed or instrument or newspaper printed or lithographed, or in any other manner, struck off, copied or multiplied; that the word or term "Penalty" shall be

"Will."

"Probate."
"Letters of Administration."

"Monies arising from real or heritable Estate."

"Medicine or Composition."

"Packet or other Inclosure."

"Duly stamped."

"Write or Written."

"Printed."

"Penalty."

"England."

deemed to mean and include any fine or forfeiture, or any share of any penalty, fine or forfeiture; and that the word "*England*" shall be deemed to include *Wales* and the town of *Berwick-upon-Tweed*.

249.
Duties, Allowances, and Regulations under former Acts, repealed.

And be it Enacted, That from and after the commencement o this Act, all Stamp Duties payable under any Act in force immediately before the commencement of this Act, upon or for or in respect of any deed, instrument, article, matter or thing mentioned and specified in the said Schedule (A.) to this Act annexed, and also all allowances and drawbacks granted or payable by or under any Act in force as aforesaid, for or in respect of any deed, instrument, article, matter or thing mentioned and specified in the said Schedule, shall respectively cease and determine, and shall be no longer paid or payable, except in the cases hereinafter provided; and that all such deeds, instruments, articles, matters and things shall (except as aforesaid), from and after the commencement of this Act, be and become respectively subject and liable only to the several and respective Stamp Duties, and to the several allowances and drawbacks by this Act granted, and in and by the said Schedule respectively specified and set forth, and to no other Stamp Duties, allowances or drawback whatever; and that from and after the commencement of this Act, all clauses, regulations and provisions made by or contained in any Act or Acts in force immediately before the commencement of this Act, which are repeated or re-enacted in or provided for by this Act, or which are inconsistent with or contrary to any regulations provisions or clauses contained in this Act, so far as the same in any manner relate to or may be deemed to relate to the Duties by this Act granted, or any of them, shall (except as hereinafter provided) also cease and determine, and shall be and the same are hereby repealed: Provided always, That nothing herein contained shall extend or be construed to extend to repeal any Stamp Duties or allowances whatsoever which shall have accrued or been incurred before or upon the day next preceding the day of the commencement of this Act, and which shall then or at any time afterwards be or become due or payable and remain in arrear and unpaid; nor to repeal any of the said clauses, regulations or provisions contained in any former Act or Acts with respect to any of the said Duties or allowances so in arrear and unpaid as aforesaid, or with respect to any fine, penalty, forfeiture or punishment incurred, and not recovered or suffered for or in respect of any offence or crime committed or to be committed upon or before the day next preceding the day of the commencement of this Act: And provided also, That nothing in this Act contained shall extend to repeal the Duties imposed by any of the said former Acts upon or in respect of any legacy, or residue or share of residue of personal or moveable estate

Saving for Arrears and Penalties incurred.

Saving for Duties on Legacies and Residues of the Personal Estates of estate given by the will or testamentary instrument of any Person who shall die, or shall have died before or upon the day next preceding the day of the commencement of this Act, or in respect of any monies arising from the sale, burden, mortgage or other disposition of real or heritable estate, by the will of any such Person so dying, directed to be sold, burdened, mortgaged or otherwise disposed of, or upon or in respect of the residue or share of the residue of the personal or moveable estate of any such Person who shall die or who shall have died either testate or intestate before or upon the day next preceding the day of the commencement of this Act; but that all such Duties, and all arrears thereof, and all such fines, penalties, forfeitures and punishments shall and may respectively be sued, prosecuted for, recovered, obtained and inflicted by the same ways and means, and in such and the same manner as if this Act had not been passed.

Persons who shall die before the commencement of this Act.

250.
Commencement of this Act.

And be it Enacted, That this Act shall commence and take effect on the day of One thousand eight hundred and and shall thereupon and thenceforth be and continue in full force and operation; and the several Duties by this Act, and the Schedules hereto annexed, imposed and made payable, and the regulations for securing the payment and collection of the same herein contained, shall refer and relate to any and every probate or letters of administration which shall be granted in *England* or *Ireland*, and to any inventory which shall be exhibited and recorded in *Scotland*, upon or at any time after the said day of One thousand eight hundred and and to any and every legacy given by the will of any Person who shall die upon or after the said day of One thousand eight hundred and and to any succession to any personal or moveable estate, or any residue or share of residue of any such estate, or to any monies arising from real or heritable estate, of any Person who shall die upon or after the said day of One thousand eight hundred and

251.
Act may be altered this Session.

And be it Enacted, That this Act may be amended, altered or repealed by any Act or Acts to be passed in this present Session of Parliament.

THE

SCHEDULES referred to in this ACT.

SCHEDULE (A.)

Containing the DUTIES, ALLOWANCES and DRAWBACKS granted by this Act.

[*Note.*—This SCHEDULE is printed and delivered as a separate Paper, No. 299.]

SCHEDULE (B.)

Containing TABLES and RULES for determining the VALUE of ANNUITIES.

TABLE I.

The VALUES of an ANNUITY of £.100 per Annum, held on a SINGLE LIFE, and payable Yearly.

Years of Age.	Values.		
	£.	s.	d.
Birth	1,032	14	–
1	1,346	10	–
2	1,563	6	–
3	1,646	4	–
4	1,701	–	–
5	1,724	16	–
6	1,748	4	–
7	1,761	2	–
8	1,766	4	–
9	1,762	10	–
10	1,752	6	–
11	1,739	6	–
12	1,725	2	–
13	1,710	6	–
14	1,695	–	–
15	1,679	2	–
16	1,662	10	–
17	1,646	4	–
18	1,630	18	–
19	1,616	14	–
20	1,603	6	–
21	1,591	4	–
22	1,579	14	–
23	1,568	–	–
24	1,556	–	–
25	1,543	16	–
26	1,531	4	–
27	1,518	8	–
28	1,505	6	–
29	1,491	16	–
30	1,478	2	–
31	1,463	18	–
32	1,449	10	–
33	1,434	14	–
34	1,419	10	–
35	1,403	18	–
36	1,388	–	–
37	1,371	12	–
38	1,354	16	–
39	1,337	10	–
40	1,319	14	–
41	1,301	16	–
42	1,283	16	–
43	1,265	14	–
44	1,247	4	–
45	1,228	6	–
46	1,208	18	–
47	1,189	–	–
48	1,168	10	–
49	1,147	10	–
50	1,126	8	–
51	1,105	14	–
52	1,084	18	–
53	1,063	14	–
54	1,042	2	–
55	1,020	2	–
56	997	14	–
57	974	18	–
58	951	12	–
59	928	–	–
60	903	18	–
61	879	10	–
62	854	14	–
63	829	2	–
64	803	–	–
65	776	2	–
66	748	16	–
67	721	2	–
68	693	–	–
69	664	14	–
70	636	2	–
71	607	10	–
72	579	–	–
73	550	14	–
74	523	–	–
75	496	4	–
76	471	–	–
77	445	14	–
78	419	14	–
79	392	2	–
80	364	6	–
81	337	14	–
82	312	4	–
83	288	14	–
84	270	16	–
85	254	6	–
86	239	6	–
87	225	2	–
88	213	2	–
89	196	14	–
90	175	16	–

SCHEDULE (B.)—*continued.*

TABLE II.

The VALUES of an ANNUITY of £.100 per Annum, payable Yearly, held on the JOINT CONTINUANCE of TWO LIVES.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
90	90	92	4	–	90	37	168	8	–	89	75	154	2	–
90	89	94	17	–	90	36	168	12	–	89	74	157	–	–
90	88	97	10	–	90	35	168	16	–	89	73	159	6	–
90	87	100	3	–	90	34	168	18	–	89	72	161	12	–
90	86	102	16	–	90	33	169	1	–	89	71	163	18	–
90	85	105	8	–	90	32	169	3	–	89	70	166	4	–
90	84	109	17	–	90	31	169	6	–	89	69	168	10	–
90	83	114	7	–	90	30	169	8	–	89	68	169	16	–
90	82	118	16	–	90	29	169	10	–	89	67	171	3	–
90	81	123	6	–	90	28	169	12	–	89	66	172	9	–
90	80	127	16	–	90	27	169	14	–	89	65	173	16	–
90	79	130	10	–	90	26	169	16	–	89	64	175	2	–
90	78	133	4	–	90	25	169	18	–	89	63	175	17	–
90	77	135	18	–	90	24	170	–	–	89	62	176	12	–
90	76	138	12	–	90	23	170	2	–	89	61	177	7	–
90	75	141	6	–	90	22	170	4	–	89	60	178	2	–
90	74	143	7	–	90	21	170	6	–	89	59	178	16	–
90	73	145	8	–	90	20	170	8	–	89	58	179	7	–
90	72	147	9	–	90	19	170	15	–	89	57	179	19	–
90	71	149	10	–	90	18	171	2	–	89	56	180	10	–
90	70	151	10	–	90	17	171	9	–	89	55	181	2	–
90	69	152	14	–	90	16	171	16	–	89	54	181	14	–
90	68	153	18	–	90	15	172	2	–	89	53	182	3	–
90	67	155	2	–	90	14	172	4	–	89	52	182	12	–
90	66	156	6	–	90	13	172	5	–	89	51	183	1	–
90	65	157	10	–	90	12	172	7	–	89	50	183	10	–
90	64	158	3	–	90	11	172	8	–	89	49	184	–	–
90	63	158	16	–	90	10	172	9	–	89	48	184	7	–
90	62	159	9	–	90	9	172	4	–	89	47	184	15	–
90	61	160	2	–	90	8	171	10	–	89	46	185	2	–
90	60	160	16	–	90	7	170	5	–	89	45	185	10	–
90	59	161	6	–	90	6	168	15	–	89	44	185	18	–
90	58	161	16	–	90	5	166	17	–	89	43	186	3	–
90	57	162	6	–	90	4	165	13	–	89	42	186	8	–
90	56	162	16	–	90	3	161	17	–	89	41	186	13	–
90	55	163	6	–	90	2	156	10	–	89	40	186	18	–
90	54	163	13	–	90	1	138	19	–	89	39	187	4	–
90	53	164	1	–						89	38	187	8	
90	52	164	8	–						89	37	187	12	–
90	51	164	16	–	89	89	101	10	–	89	36	187	16	–
90	50	165	2	–	89	88	104	9	–	89	35	188	–	–
90	49	165	9	–	89	87	107	9	–	89	34	188	4	–
90	48	165	16	–	89	86	110	8	–	89	33	188	7	–
90	47	166	3	–	89	85	113	8	–	89	32	188	10	
90	46	166	10	–	89	84	116	8	–	89	31	188	13	–
90	45	166	16	–	89	83	121	13	–	89	30	188	16	–
90	44	167	–	–	89	82	126	18	–	89	29	188	18	–
90	43	167	5	–	89	81	132	3	–	89	28	189	–	–
90	42	167	9	–	89	80	137	8	–	89	27	189	3	–
90	41	167	14	–	89	79	142	14	–	89	26	189	5	–
90	40	167	18	–	89	78	145	11	–	89	25	189	8	–
90	39	168	1	–	89	77	148	8	–	89	24	189	10	–
90	38	168	5	–	89	76	151	5	–	89	23	189	13	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
89	22	189	17	–
89	21	190	–	–
89	20	190	4	–
89	19	190	8	–
89	18	190	16	–
89	17	191	4	–
89	16	191	12	–
89	15	192	–	–
89	14	192	8	–
89	13	192	10	–
89	12	192	12	–
89	11	192	13	–
89	10	192	12	–
89	9	192	7	–
89	8	191	10	–
89	7	190	2	–
89	6	188	7	–
89	5	186	2	–
89	4	184	11	–
89	3	180	3	–
89	2	173	19	–
89	1	154	1	–
88	88	103	–	–
88	87	107	11	–
88	86	112	3	–
88	85	116	14	–
88	84	121	6	–
88	83	125	18	–
88	82	131	13	–
88	81	137	8	–
88	80	143	3	–
88	79	148	18	–
88	78	154	12	–
88	77	157	12	–
88	76	160	13	–
88	75	163	13	–
88	74	166	14	–
88	73	169	14	–
88	72	172	2	–
88	71	174	10	–
88	70	176	18	–
88	69	179	6	–
88	68	181	14	–
88	67	183	1	–
88	66	184	9	–
88	65	185	16	–
88	64	187	4	–
88	63	188	12	–
88	62	189	9	–
88	61	190	6	–
88	60	191	3	–
88	59	192	–	–
88	58	192	16	–
88	57	193	9	–
88	56	194	2	–
88	55	194	15	–
88	54	195	8	–
88	53	196	–	–
88	52	196	11	–
88	51	197	2	–
88	50	197	13	–
88	49	198	4	–
88	48	198	14	–
88	47	199	1	–
88	46	199	9	–
88	45	199	16	–
88	44	200	4	–
88	43	200	12	–
88	42	200	18	–
88	41	201	5	–
88	40	201	11	–
88	39	201	18	–
88	38	202	4	–
88	37	202	8	–
88	36	202	13	–
88	35	202	17	–
88	34	203	2	–
88	33	203	6	–
88	32	203	9	–
88	31	203	12	–
88	30	203	15	–
88	29	203	18	–
88	28	204	2	–
88	27	204	5	–
88	26	204	8	–
88	25	204	11	–
88	24	204	14	–
88	23	204	16	–
88	22	205	1	–
88	21	205	6	–
88	20	205	11	–
88	19	205	16	–
88	18	206	2	–
88	17	206	10	–
88	16	206	18	–
88	15	207	6	–
88	14	207	14	–
88	13	208	2	–
88	12	208	4	–
88	11	208	6	–
88	10	208	5	–
88	9	207	19	–
88	8	207	2	–
88	7	205	10	–
88	6	203	11	–
88	5	201	–	–
88	4	199	4	–
88	3	194	6	–
88	2	187	7	–
88	1	165	13	–
87	87	112	8	–
87	86	117	1	–
87	85	121	14	–
87	84	126	7	–
87	83	131	–	–
87	82	135	12	–
87	81	141	3	–
87	80	146	14	–
87	79	152	5	–
87	78	157	16	–
87	77	163	6	–
87	76	166	10	–
87	75	169	15	–
87	74	172	19	–
87	73	176	4	–
87	72	179	8	–
87	71	181	16	–
87	70	184	5	–
87	69	186	13	–
87	68	189	2	–
87	67	191	10	–
87	66	192	18	–
87	65	194	6	–
87	64	195	14	–
87	63	197	2	–
87	62	198	10	–
87	61	199	8	–
87	60	200	6	–
87	59	201	4	–
87	58	202	2	–
87	57	203	–	–
87	56	203	13	–
87	55	204	6	–
87	54	204	19	–
87	53	205	12	–
87	52	206	6	–
87	51	206	18	–
87	50	207	10	–
87	49	208	2	–
87	48	208	14	–
87	47	209	6	–
87	46	209	14	–
87	45	210	2	–
87	44	210	10	–
87	43	210	18	–
87	42	211	6	–
87	41	211	13	–
87	40	212	–	–
87	39	212	7	–
87	38	212	14	–
87	37	213	–	–
87	36	213	5	–
87	35	213	10	–
87	34	213	15	–
87	33	214	–	–
87	32	214	4	–
87	31	214	7	–
87	30	214	11	–
87	29	214	14	–
87	28	214	18	–
87	27	215	2	–
87	26	215	5	–
87	25	215	8	–

(*continued.*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
87	24	215	11	–
87	23	215	14	–
87	22	215	16	–
87	21	216	3	–
87	20	216	11	–
87	19	216	18	–
87	18	217	6	–
87	17	217	14	–
87	16	218	1	–
87	15	218	8	–
87	14	218	15	–
87	13	219	2	–
87	12	219	10	–
87	11	219	12	–
87	10	219	12	–
87	9	219	6	–
87	8	218	8	–
87	7	216	14	–
87	6	214	12	–
87	5	211	16	–
87	4	209	16	–
87	3	204	10	–
87	2	197	–	–
87	1	173	19	–
86	86	119	10	–
86	85	125	3	–
86	84	130	16	–
86	83	136	9	–
86	82	142	2	–
86	81	147	16	–
86	80	153	–	–
86	79	158	5	–
86	78	163	9	–
86	77	168	14	–
86	76	173	18	–
86	75	177	8	–
86	74	180	18	–
86	73	184	8	–
86	72	187	18	–
86	71	191	8	–
86	70	193	16	–
86	69	196	5	–
86	68	198	13	–
86	67	201	2	–
86	66	203	10	–
86	65	204	18	–
86	64	206	6	–
86	63	207	14	–
86	62	209	2	–
86	61	210	10	–
86	60	211	9	–
86	59	212	8	–
86	58	213	7	–
86	57	214	6	–
86	56	215	6	–
86	55	216	–	–
86	54	216	14	–
86	53	217	8	–
86	52	218	2	–
86	51	218	16	–
86	50	219	9	–
86	49	220	2	–
86	48	220	15	–
86	47	221	8	–
86	46	222	2	–
86	45	222	10	–
86	44	222	18	–
86	43	223	6	–
86	42	223	14	–
86	41	224	2	–
86	40	224	9	–
86	39	224	17	–
86	38	225	4	–
86	37	225	12	–
86	36	226	–	–
86	35	226	5	–
86	34	226	10	–
86	33	226	15	–
86	32	227	–	–
86	31	227	4	–
86	30	227	8	–
86	29	227	12	–
86	28	227	16	–
86	27	228	–	–
86	26	228	4	–
86	25	228	7	–
86	24	228	10	–
86	23	228	13	–
86	22	228	16	–
86	21	229	–	–
86	20	229	10	–
86	19	230	–	–
86	18	230	10	–
86	17	231	–	–
86	16	231	10	–
86	15	231	16	–
86	14	232	2	–
86	13	232	8	–
86	12	232	14	–
86	11	233	1	–
86	10	233	1	–
86	9	232	16	–
86	8	231	15	–
86	7	230	–	–
86	6	227	15	–
86	5	224	15	–
86	4	222	10	–
86	3	216	16	–
86	2	208	15	–
86	1	184	1	–
85	85	133	18	–
85	84	139	5	–
85	83	144	13	–
85	82	150	–	–
85	81	155	8	–
85	80	160	16	–
85	79	165	15	–
85	78	170	14	–
85	77	175	13	–
85	76	180	12	–
85	75	185	12	–
85	74	189	6	–
85	73	193	1	–
85	72	196	15	–
85	71	200	9	–
85	70	204	4	–
85	69	206	12	–
85	68	209	1	–
85	67	211	9	–
85	66	213	18	–
85	65	216	6	–
85	64	217	14	–
85	63	219	3	–
85	62	220	11	–
85	61	222	–	–
85	60	223	8	–
85	59	224	8	–
85	58	225	8	–
85	57	226	8	–
85	56	227	8	–
85	55	228	8	–
85	54	229	3	–
85	53	229	18	–
85	52	230	13	–
85	51	231	8	–
85	50	232	4	–
85	49	232	17	–
85	48	233	11	–
85	47	234	4	–
85	46	234	18	–
85	45	235	12	–
85	44	236	1	–
85	43	236	10	–
85	42	236	19	–
85	41	237	8	–
85	40	237	18	–
85	39	238	5	–
85	38	238	13	–
85	37	239	–	–
85	36	239	8	–
85	35	239	16	–
85	34	240	1	–
85	33	240	6	–
85	32	240	11	–
85	31	240	16	–
85	30	241	2	–
85	29	241	6	–
85	28	241	10	–
85	27	241	14	–
85	26	241	18	–
85	25	242	2	–
85	24	242	6	–
85	23	242	10	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
85	22	242	14	–
85	21	242	18	–
85	20	243	2	–
85	19	243	14	–
85	18	244	7	–
85	17	244	19	–
85	16	245	12	–
85	15	246	4	–
85	14	246	9	–
85	13	246	14	–
85	12	246	19	–
85	11	247	4	–
85	10	247	7	–
85	9	247	2	–
85	8	246	1	–
85	7	244	2	–
85	6	241	13	–
85	5	238	9	–
85	4	236	–	–
85	3	229	16	–
85	2	221	2	–
85	1	194	17	–
84	84	138	14	–
84	83	145	19	–
84	82	153	5	–
84	81	160	10	–
84	80	167	16	–
84	79	175	2	–
84	78	179	18	–
84	77	184	14	–
84	76	189	10	–
84	75	194	6	–
84	74	199	2	–
84	73	202	19	–
84	72	206	16	–
84	71	210	13	–
84	70	214	10	–
84	69	218	6	–
84	68	220	15	–
84	67	223	4	–
84	66	225	13	–
84	65	228	2	–
84	64	230	10	–
84	63	231	18	–
84	62	233	7	–
84	61	234	15	–
84	60	236	4	–
84	59	237	12	–
84	58	238	13	–
84	57	239	14	–
84	56	240	15	–
84	55	241	16	–
84	54	242	16	–
84	53	243	13	–
84	52	244	10	–
84	51	245	7	–
84	50	246	4	–
84	49	247	–	–
84	48	247	14	–
84	47	248	8	–
84	46	249	2	–
84	45	249	16	–
84	44	250	10	–
84	43	251	–	–
84	42	251	10	–
84	41	252	–	–
84	40	252	10	–
84	39	253	–	–
84	38	253	7	–
84	37	253	15	–
84	36	254	2	–
84	35	254	10	–
84	34	254	18	–
84	33	255	3	–
84	32	255	9	–
84	31	255	14	–
84	30	256	–	–
84	29	256	6	–
84	28	256	10	–
84	27	256	15	–
84	26	256	19	–
84	25	257	4	–
84	24	257	8	–
84	23	257	14	–
84	22	258	–	–
84	21	258	6	–
84	20	258	12	–
84	19	258	18	–
84	18	259	11	–
84	17	260	4	–
84	16	260	17	–
84	15	261	10	–
84	14	262	4	–
84	13	262	6	–
84	12	262	8	–
84	11	262	10	–
84	10	262	12	–
84	9	262	14	–
84	8	261	13	–
84	7	259	12	–
84	6	256	18	–
84	5	253	9	–
84	4	250	15	–
84	3	244	2	–
84	2	234	14	–
84	1	206	12	–
83	83	151	–	–
83	82	158	15	–
83	81	166	11	–
83	80	174	6	–
83	79	182	2	–
83	78	189	18	–
83	77	194	15	–
83	76	199	12	–
83	75	204	9	–
83	74	209	6	–
83	73	214	2	–
83	72	218	–	–
83	71	221	18	–
83	70	225	16	–
83	69	229	14	–
83	68	233	12	
83	67	236	–	–
83	66	238	9	–
83	65	240	17	–
83	64	243	6	–
83	63	245	14	–
83	62	247	3	
83	61	248	12	–
83	60	250	1	–
83	59	251	10	–
83	58	253	–	–
83	57	254	2	–
83	56	255	4	–
83	55	256	6	–
83	54	257	8	–
83	53	258	10	–
83	52	259	9	–
83	51	260	8	–
83	50	261	7	
83	49	262	6	–
83	48	263	4	–
83	47	263	17	–
83	46	264	11	–
83	45	265	4	–
83	44	265	18	–
83	43	266	12	–
83	42	267	3	–
83	41	267	14	–
83	40	268	5	–
83	39	268	16	–
83	38	269	8	–
83	37	269	15	–
83	36	270	3	–
83	35	270	10	–
83	34	270	18	–
83	33	271	6	–
83	32	271	12	–
83	31	271	18	–
83	30	272	4	–
83	29	272	10	–
83	28	272	16	–
83	27	273	1	–
83	26	273	6	–
83	25	273	11	–
83	24	273	16	–
83	23	274	–	–
83	22	274	8	–
83	21	274	16	–
83	20	275	4	–
83	19	275	12	–
83	18	276	–	–
83	17	276	13	–

(*continued.*)

Schedule (B.)—Table II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
83	16	277	7	–
83	15	278	–	–
83	14	278	14	–
83	13	279	8	–
83	12	279	4	–
83	11	279	1	–
83	10	278	17	–
83	9	278	13	–
83	8	278	10	–
83	7	276	6	–
83	6	273	10	–
83	5	269	14	–
83	4	266	15	–
83	3	259	12	–
83	2	249	8	–
83	1	219	8	–
82	82	168	2	–
82	81	176	–	–
82	80	183	19	–
82	79	191	17	–
82	78	199	16	–
82	77	207	14	–
82	76	212	17	–
82	75	218	–	–
82	74	223	3	–
82	73	228	8	–
82	72	233	8	–
82	71	237	7	–
82	70	241	7	–
82	69	245	6	–
82	68	249	6	–
82	67	253	6	–
82	66	255	15	–
82	65	258	4	–
82	64	260	13	–
82	63	263	2	–
82	62	265	12	–
82	61	267	3	–
82	60	268	14	–
82	59	270	5	–
82	58	271	16	–
82	57	273	6	–
82	56	274	9	–
82	55	275	13	–
82	54	270	16	–
82	53	278	–	–
82	52	279	4	–
82	51	280	4	–
82	50	281	5	–
82	49	282	5	–
82	48	283	6	–
82	47	284	6	–
82	46	285	–	–
82	45	285	14	–
82	44	286	8	–
82	43	287	2	–
82	42	287	16	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
82	41	288	8	–
82	40	289	1	–
82	39	289	13	–
82	38	290	6	–
82	37	290	18	–
82	36	291	6	–
82	35	291	14	–
82	34	292	2	–
82	33	292	10	–
82	32	292	18	–
82	31	293	4	–
82	30	293	11	–
82	29	293	17	–
82	28	294	4	–
82	27	294	10	–
82	26	294	15	–
82	25	295	–	–
82	24	295	5	–
82	23	295	10	–
82	22	295	16	–
82	21	296	7	–
82	20	296	19	–
82	19	297	10	–
82	18	298	2	–
82	17	298	14	–
82	16	299	7	–
82	15	300	–	–
82	14	300	13	–
82	13	301	6	–
82	12	302	–	–
82	11	301	5	–
82	10	300	10	–
82	9	299	15	–
82	8	299	–	–
82	7	298	7	–
82	6	295	5	–
82	5	291	2	–
82	4	287	16	–
82	3	280	–	–
82	2	268	18	–
82	1	236	6	–
81	81	186	18	–
81	80	194	13	–
81	79	202	9	–
81	78	210	4	–
81	77	218	–	–
81	76	225	16	–
81	75	231	9	–
81	74	237	3	–
81	73	242	16	–
81	72	248	10	–
81	71	254	4	–
81	70	258	5	–
81	69	262	7	–
81	68	266	8	–
81	67	270	10	–
81	66	274	12	–

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
81	65	277	1	–
81	64	279	11	–
81	63	282	–	–
81	62	284	10	–
81	61	287	–	–
81	60	288	13	–
81	59	290	6	–
81	58	291	19	–
81	57	293	12	–
81	56	295	6	–
81	55	296	11	–
81	54	297	16	–
81	53	299	1	–
81	52	300	6	–
81	51	301	10	–
81	50	302	13	–
81	49	303	16	–
81	48	304	19	–
81	47	306	2	–
81	46	307	4	–
81	45	307	19	–
81	44	308	14	–
81	43	309	9	–
81	42	310	4	–
81	41	310	18	–
81	40	311	11	–
81	39	312	4	–
81	38	312	17	–
81	37	313	10	–
81	36	314	4	–
81	35	314	13	–
81	34	315	2	–
81	33	315	11	–
81	32	316	–	–
81	31	316	8	–
81	30	316	15	–
81	29	317	2	–
81	28	317	9	–
81	27	317	16	–
81	26	318	2	–
81	25	318	7	–
81	24	318	13	–
81	23	318	18	–
81	22	319	4	–
81	21	319	10	–
81	20	320	6	–
81	19	321	2	–
81	18	321	18	–
81	17	322	14	–
81	16	323	10	–
81	15	324	1	–
81	14	324	13	–
81	13	325	4	–
81	12	325	16	–
81	11	326	8	–
81	10	324	18	–
81	9	323	8	–
81	8	321	18	–
81	7	320	8	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
81	6	318	18	–	80	29	340	19	–	79	51	346	–	–
81	5	314	7	–	80	28	341	7	–	79	50	347	10	–
81	4	310	14	–	80	27	341	14	–	79	49	349	–	–
81	3	302	2	–	80	26	342	2	–	79	48	350	5	–
81	2	289	18	–	80	25	342	10	–	79	47	351	10	–
81	1	254	10	–	80	24	342	17	–	79	46	352	15	–
					80	23	343	4	–	79	45	354	–	–
					80	22	343	11	–	79	44	355	4	–
80	80	206	16	–	80	21	343	18	–	79	43	356	2	–
80	79	214	8	–	80	20	344	6	–	79	42	357	1	–
80	78	222	–	–	80	19	345	5	–	79	41	357	19	–
80	77	229	12	–	80	18	346	5	–	79	40	358	18	–
80	76	237	4	–	80	17	347	4	–	79	39	359	16	–
80	75	244	16	–	80	16	348	4	–	79	38	360	10	–
80	74	250	19	–	80	15	349	4	–	79	37	361	4	–
80	73	257	3	–	80	14	349	14	–	79	36	361	18	–
80	72	263	6	–	80	13	350	4	–	79	35	362	12	–
80	71	269	10	–	80	12	350	14	–	79	34	363	6	–
80	70	275	14	–	80	11	351	4	–	79	33	363	16	–
80	69	279	17	–	80	10	351	14	–	79	32	364	7	–
80	68	284	–	–	80	9	351	8	–	79	31	364	17	–
80	67	288	3	–	80	8	349	19	–	79	30	365	8	–
80	66	292	6	–	80	7	347	2	–	79	29	365	18	–
80	65	296	10	–	80	6	343	8	–	79	28	366	6	–
80	64	299	1	–	80	5	338	8	–	79	27	366	14	–
80	63	301	12	–	80	4	334	7	–	79	26	367	2	–
80	62	304	3	–	80	3	324	19	–	79	25	367	10	–
80	61	306	14	–	80	2	311	13	–	79	24	367	18	–
80	60	309	4	–	80	1	272	15	–	79	23	368	8	–
80	59	310	19	–						79	22	368	18	–
80	58	312	14	–						79	21	369	8	–
80	57	314	9	–	79	79	227	2	–	79	20	369	18	–
80	56	316	4	–	79	78	234	17	–	79	19	370	8	–
80	55	318	–	–	79	77	242	12	–	79	18	371	10	–
80	54	319	7	–	79	76	250	7	–	79	17	372	12	–
80	53	320	14	–	79	75	258	2	–	79	16	373	14	–
80	52	322	1	–	79	74	265	18	–	79	15	374	16	–
80	51	323	8	–	79	73	272	6	–	79	14	375	18	–
80	50	324	14	–	79	72	278	14	–	79	13	376	4	–
80	49	325	18	–	79	71	285	2	–	79	12	376	11	–
80	48	327	3	–	79	70	291	10	–	79	11	376	17	–
80	47	328	7	–	79	69	297	18	–	79	10	377	3	–
80	46	329	12	–	79	68	302	3	–	79	9	377	10	–
80	45	330	16	–	79	67	306	8	–	79	8	375	19	–
80	44	331	12	–	79	66	310	13	–	79	7	372	18	–
80	43	332	9	–	79	65	314	18	–	79	6	368	17	–
80	42	333	5	–	79	64	319	4	–	79	5	363	9	–
80	41	334	2	–	79	63	321	16	–	79	4	358	18	–
80	40	334	18	–	79	62	324	8	–	79	3	348	14	–
80	39	335	11	–	79	61	327	–	–	79	2	333	12	–
80	38	336	5	–	79	60	329	12	–	79	1	292	14	–
80	37	336	18	–	79	59	332	4	–					
80	36	337	12	–	79	58	334	1	–					
80	35	338	6	–	79	57	335	19	–	78	78	247	–	–
80	34	338	15	–	79	56	337	14	–	78	77	254	19	–
80	33	339	4	–	79	55	339	12	–	78	76	262	19	–
80	32	339	13	–	79	54	341	12	–	78	75	270	18	–
80	31	340	2	–	79	53	343	1	–	78	74	278	18	–
80	30	340	12	–	79	52	344	11	–	78	73	286	18	–

continued.)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
78	72	293	10	–
78	71	300	2	–
78	70	306	14	–
78	69	313	6	–
78	68	319	18	–
78	67	324	4	–
78	66	328	10	–
78	65	332	16	–
78	64	337	2	–
78	63	341	8	–
78	62	344	2	–
78	61	346	16	–
78	60	349	10	–
78	59	352	4	–
78	58	354	18	–
78	57	356	17	–
78	56	358	17	–
78	55	360	16	–
78	54	362	16	–
78	53	364	16	–
78	52	366	9	–
78	51	368	2	–
78	50	369	15	–
78	49	371	8	–
78	48	373	2	–
78	47	374	7	–
78	46	375	12	–
78	45	376	17	–
78	44	378	2	–
78	43	379	8	–
78	42	380	8	–
78	41	381	8	–
78	40	382	8	–
78	39	383	8	–
78	38	384	8	–
78	37	385	3	–
78	36	385	18	–
78	35	386	13	–
78	34	387	8	–
78	33	388	2	–
78	32	388	13	–
78	31	389	4	–
78	30	389	15	–
78	29	390	6	–
78	28	390	16	–
78	27	391	5	–
78	26	391	14	–
78	25	392	3	–
78	24	392	12	–
78	23	393	–	–
78	22	393	13	–
78	21	394	7	–
78	20	395	–	–
78	19	395	14	–
78	18	396	8	–
78	17	397	11	–
78	16	398	14	–
78	15	399	17	–
78	14	401	–	–
78	13	402	4	–
78	12	402	1	–
78	11	401	19	–
78	10	401	16	–
78	9	401	14	–
78	8	401	12	–
78	7	398	8	–
78	6	394	1	–
78	5	388	2	–
78	4	383	3	–
78	3	372	1	–
78	2	356	11	–
78	1	311	8	–
77	77	265	12	–
77	76	273	17	–
77	75	282	3	–
77	74	290	8	–
77	73	298	14	–
77	72	307	–	–
77	71	313	14	–
77	70	320	8	–
77	69	327	2	–
77	68	333	16	–
77	67	340	10	–
77	66	344	16	–
77	65	349	3	–
77	64	353	9	–
77	63	357	16	–
77	62	362	2	–
77	61	364	18	–
77	60	367	14	–
77	59	370	10	–
77	58	373	6	–
77	57	376	2	–
77	56	378	3	–
77	55	380	4	–
77	54	382	5	–
77	53	384	6	–
77	52	386	8	–
77	51	388	4	–
77	50	390	–	–
77	49	391	16	–
77	48	393	12	–
77	47	395	8	–
77	46	396	14	–
77	45	398	–	–
77	44	399	6	–
77	43	400	12	–
77	42	401	18	–
77	41	402	19	–
77	40	404	1	–
77	39	405	2	–
77	38	406	4	–
77	37	407	6	–
77	36	408	1	–
77	35	408	16	–
77	34	409	11	–
77	33	410	6	–
77	32	411	2	–
77	31	411	13	–
77	30	412	5	–
77	29	412	16	–
77	28	413	8	–
77	27	414	–	–
77	26	414	9	–
77	25	414	19	–
77	24	415	8	–
77	23	415	18	–
77	22	416	8	–
77	21	417	6	–
77	20	418	5	–
77	19	419	3	–
77	18	420	2	–
77	17	421	–	–
77	16	422	3	–
77	15	423	6	–
77	14	424	9	–
77	13	425	13	–
77	12	426	16	–
77	11	425	17	–
77	10	424	19	–
77	9	424	1	–
77	8	423	2	–
77	7	422	4	–
77	6	417	11	–
77	5	411	4	–
77	4	405	16	–
77	3	393	18	
77	2	376	19	–
77	1	329	13	–
76	76	283	6	–
76	75	292	1	–
76	74	300	16	–
76	73	309	11	–
76	72	318	6	–
76	71	327	–	–
76	70	333	14	–
76	69	340	9	–
76	68	347	3	–
76	67	353	18	–
76	66	360	12	–
76	65	364	18	–
76	64	369	4	–
76	63	373	10	–
76	62	377	16	–
76	61	382	2	–
76	60	385	–	–
76	59	387	18	–
76	58	390	16	–
76	57	393	14	–
76	56	396	12	–
76	55	398	15	–
76	54	400	18	–
76	53	403	1	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
76	52	405	4	–
76	51	407	8	–
76	50	409	7	–
76	49	411	6	–
76	48	413	5	–
76	47	415	4	–
76	46	417	2	–
76	45	418	9	–
76	44	419	16	–
76	43	421	3	–
76	42	422	10	–
76	41	423	16	–
76	40	424	19	–
76	39	426	2	–
76	38	427	5	–
76	37	428	8	–
76	36	429	10	–
76	35	430	6	–
76	34	431	2	–
76	33	431	18	–
76	32	432	14	–
76	31	433	10	–
76	30	434	2	–
76	29	434	14	–
76	28	435	6	–
76	27	435	18	–
76	26	436	10	–
76	25	437	–	–
76	24	437	11	–
76	23	438	1	–
76	22	438	12	–
76	21	439	2	–
76	20	440	6	–
76	19	441	11	–
76	18	442	15	–
76	17	444	–	–
76	16	445	4	–
76	15	445	18	–
76	14	446	12	–
76	13	447	6	–
76	12	448	–	–
76	11	448	14	–
76	10	447	–	–
76	9	445	7	–
76	8	443	13	–
76	7	442	–	–
76	6	440	6	–
76	5	432	4	–
76	4	427	2	–
76	3	415	14	–
76	2	397	16	–
76	1	346	12	–
75	75	301	10	–
75	74	310	12	–
75	73	319	15	–
75	72	328	17	–
75	71	338	–	–
75	70	347	2	–
75	69	353	16	–
75	68	360	10	–
75	67	367	4	–
75	66	373	18	–
75	65	380	12	–
75	64	384	18	–
75	63	389	4	–
75	62	393	10	–
75	61	397	16	–
75	60	402	2	–
75	59	405	2	–
75	58	408	2	–
75	57	411	2	–
75	56	414	2	–
75	55	417	2	–
75	54	419	7	–
75	53	421	13	–
75	52	423	18	–
75	51	426	4	–
75	50	428	10	–
75	49	430	10	–
75	48	432	11	–
75	47	434	11	–
75	46	436	12	–
75	45	438	12	–
75	44	440	–	–
75	43	441	9	–
75	42	442	17	–
75	41	444	6	–
75	40	445	14	–
75	39	446	17	–
75	38	448	1	–
75	37	449	4	–
75	36	450	9	–
75	35	451	12	–
75	34	452	8	–
75	33	453	5	–
75	32	454	1	–
75	31	454	18	–
75	30	455	14	–
75	29	456	7	–
75	28	457	–	–
75	27	457	13	–
75	26	458	6	–
75	25	458	18	–
75	24	459	10	–
75	23	460	2	–
75	22	460	14	–
75	21	461	6	–
75	20	461	18	–
75	19	463	8	–
75	18	464	19	–
75	17	466	9	–
75	16	468	–	–
75	15	469	10	–
75	14	470	2	–
75	13	470	14	–
75	12	471	6	–
75	11	471	18	–
75	10	472	10	–
75	9	469	3	–
75	8	465	16	–
75	7	462	9	–
75	6	459	2	–
75	5	455	14	–
75	4	449	18	–
75	3	437	12	–
75	2	418	14	–
75	1	364	18	–
74	74	321	2	–
74	73	330	11	–
74	72	340	–	–
74	71	349	9	–
74	70	358	18	–
74	69	368	6	–
74	68	375	–	–
74	67	381	15	–
74	66	388	9	–
74	65	395	4	–
74	64	401	18	–
74	63	406	4	–
74	62	410	10	–
74	61	414	16	–
74	60	419	2	–
74	59	423	8	–
74	58	426	10	–
74	57	429	12	–
74	56	432	14	–
74	55	435	16	–
74	54	438	18	–
74	53	441	7	–
74	52	443	16	–
74	51	446	5	–
74	50	448	14	–
74	49	451	2	–
74	48	453	3	–
74	47	455	3	–
74	46	457	4	–
74	45	459	4	–
74	44	461	6	–
74	43	462	17	–
74	42	464	8	–
74	41	465	19	–
74	40	467	10	–
74	39	469	–	–
74	38	470	3	–
74	37	471	7	–
74	36	472	10	–
74	35	473	14	–
74	34	474	18	–
74	33	475	15	–
74	32	476	12	–
74	31	477	9	–
74	30	478	6	–
74	29	479	4	–

(*continued*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
74	28	479	18	–
74	27	480	12	–
74	26	481	6	–
74	25	482	–	–
74	24	482	14	–
74	23	483	9	–
74	22	484	5	–
74	21	485	–	–
74	20	485	16	–
74	19	486	12	–
74	18	488	5	–
74	17	489	19	–
74	16	491	12	–
74	15	493	6	–
74	14	495	–	–
74	13	495	7	–
74	12	495	15	–
74	11	496	2	–
74	10	496	10	–
74	9	496	18	–
74	8	496	12	–
74	7	494	–	–
74	6	487	14	–
74	5	479	18	–
74	4	472	12	–
74	3	459	6	–
74	2	439	12	–
74	1	383	4	–
73	73	342	2	–
73	72	351	14	–
73	71	361	6	–
73	70	370	18	–
73	69	380	10	–
73	68	390	2	–
73	67	396	16	–
73	66	403	10	–
73	65	410	4	–
73	64	416	18	–
73	63	423	12	–
73	62	427	19	–
73	61	432	7	–
73	60	436	14	–
73	59	441	2	–
73	58	445	10	–
73	57	448	13	–
73	56	451	17	–
73	55	455	–	–
73	54	458	4	–
73	53	461	8	–
73	52	464	1	–
73	51	466	14	–
73	50	469	7	–
73	49	472	–	–
73	48	474	12	–
73	47	476	13	–
73	46	478	14	–
73	45	480	15	–
73	44	482	16	–
73	43	484	16	–
73	42	486	9	–
73	41	488	2	–
73	40	489	15	–
73	39	491	8	–
73	38	493	–	–
73	37	494	4	–
73	36	495	9	–
73	35	496	13	–
73	34	497	18	–
73	33	499	2	–
73	32	500	–	–
73	31	500	18	–
73	30	501	16	–
73	29	502	14	–
73	28	503	12	–
73	27	504	6	–
73	26	505	1	–
73	25	505	15	–
73	24	506	10	–
73	23	507	4	–
73	22	508	4	–
73	21	509	5	–
73	20	510	5	–
73	19	511	6	–
73	18	512	6	–
73	17	514	1	–
73	16	516	17	–
73	15	517	12	–
73	14	519	8	–
73	13	521	4	–
73	12	521	1	–
73	11	520	18	–
73	10	520	15	–
73	9	520	12	–
73	8	520	8	–
73	7	517	18	–
73	6	512	16	–
73	5	504	2	–
73	4	496	12	–
73	3	481	2	–
73	2	460	10	–
73	1	401	10	–
72	72	363	18	–
72	71	373	12	–
72	70	383	6	–
72	69	393	–	–
72	68	402	14	–
72	67	412	8	–
72	66	419	1	–
72	65	425	15	–
72	64	432	8	–
72	63	439	2	–
72	62	445	16	–
72	61	450	4	–
72	60	454	13	–
72	59	459	1	–
72	58	463	10	–
72	57	467	18	–
72	56	471	4	–
72	55	474	11	–
72	54	477	17	–
72	53	481	4	–
72	52	484	10	–
72	51	487	5	–
72	50	490	–	–
72	49	492	15	–
72	48	495	10	–
72	47	498	6	–
72	46	500	7	–
72	45	502	9	–
72	44	504	10	–
72	43	506	12	–
72	42	508	14	–
72	41	510	9	–
72	40	512	4	–
72	39	513	19	–
72	38	515	14	–
72	37	517	8	–
72	36	518	13	–
72	35	519	18	–
72	34	521	3	–
72	33	522	8	–
72	32	523	12	–
72	31	524	11	–
72	30	525	10	–
72	29	526	9	–
72	28	527	8	–
72	27	528	6	–
72	26	529	1	–
72	25	529	16	–
72	24	530	11	–
72	23	531	6	–
72	22	532	2	–
72	21	533	9	–
72	20	534	16	–
72	19	536	3	–
72	18	537	10	–
72	17	538	18	–
72	16	540	13	–
72	15	542	9	–
72	14	544	4	–
72	13	546	–	–
72	12	547	16	–
72	11	546	12	–
72	10	545	8	–
72	9	544	4	–
72	8	543	–	–
72	7	541	16	–
72	6	534	18	–
72	5	528	8	–
72	4	520	12	–
72	3	504	4	–
72	2	481	8	–
72	1	419	14	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
71	71	386	4	–	71	12	572	14	–	70	25	578	–	–
71	70	395	19	–	71	11	574	8	–	70	24	578	18	–
71	69	405	14	–	71	10	571	14	–	70	23	589	17	–
71	68	415	9	–	71	9	569	1	–	70	22	580	15	–
71	67	425	4	–	71	8	566	7	–	70	21	581	14	–
71	66	434	18	–	71	7	563	13	–	70	20	582	12	–
71	65	441	10	–	71	6	561	–	–	70	19	584	15	–
71	64	448	2	–	71	5	552	12	–	70	18	586	18	–
71	63	454	14	–	71	4	544	10	–	70	17	589	1	–
71	62	461	6	–	71	3	527	6	–	70	16	591	4	–
71	61	467	18	–	71	2	503	–	–	70	15	593	6	–
71	60	472	8	–	71	1	438	–	–	70	14	594	16	–
71	59	476	19	–						70	13	596	6	–
71	58	481	9	–						70	12	597	16	–
71	57	486	–	–	70	70	408	14	–	70	11	599	6	–
71	56	490	10	–	70	69	418	8	–	70	10	600	16	–
71	55	493	17	–	70	68	428	3	–	70	9	596	16	–
71	54	497	5	–	70	67	437	17	–	70	8	597	12	–
71	53	500	12	–	70	66	447	12	–	70	7	592	8	–
71	52	504	–	–	70	65	457	6	–	70	6	584	18	–
71	51	507	8	–	70	64	463	17	–	70	5	576	16	–
71	50	510	7	–	70	63	470	8	–	70	4	568	8	–
71	49	513	6	–	70	62	476	19	–	70	3	550	6	–
71	48	516	5	–	70	61	483	10	–	70	2	525	14	–
71	47	519	4	–	70	60	490	–	–	70	1	457	12	–
71	46	522	4	–	70	59	494	13	–					
71	45	524	7	–	70	58	499	6	–					
71	44	526	10	–	70	57	503	19	–	69	69	431	4	–
71	43	528	13	–	70	56	508	12	–	69	68	440	18	–
71	42	530	16	–	70	55	513	4	–	69	67	450	13	–
71	41	532	18	–	70	54	516	13	–	69	66	460	7	–
71	40	534	14	–	70	53	520	3	–	69	65	470	2	–
71	39	536	10	–	70	52	523	12	–	69	64	479	16	–
71	38	538	6	–	70	51	527	2	–	69	63	486	5	–
71	37	540	2	–	70	50	530	12	–	69	62	492	14	–
71	36	541	18	–	70	49	533	13	–	69	61	499	3	–
71	35	543	3	–	70	48	536	15	–	69	60	505	12	–
71	34	544	9	–	70	47	539	16	–	69	59	512	2	–
71	33	545	14	–	70	46	542	18	–	69	58	516	16	–
71	32	547	–	–	70	45	546	–	–	69	57	521	11	–
71	31	548	6	–	70	44	548	4	–	69	56	526	5	–
71	30	549	5	–	70	43	550	9	–	69	55	531	–	–
71	29	550	5	–	70	42	552	13	–	69	54	535	14	–
71	28	551	4	–	70	41	554	18	–	69	53	539	7	–
71	27	552	4	–	70	40	557	2	–	69	52	543	1	–
71	26	553	4	–	70	39	558	19	–	69	51	546	14	–
71	25	554	–	–	70	38	560	16	–	69	50	550	8	–
71	24	554	16	–	70	37	562	13	–	69	49	554	2	–
71	23	555	12	–	70	36	564	10	–	69	48	557	4	–
71	22	556	8	–	70	35	566	6	–	69	47	560	6	–
71	21	557	4	–	70	34	567	12	–	69	46	563	8	–
71	20	558	19	–	70	33	568	19	–	69	45	566	10	–
71	19	560	14	–	70	32	570	5	–	69	44	569	12	–
71	18	562	9	–	70	31	571	12	–	69	43	571	19	–
71	17	564	4	–	70	30	572	18	–	69	42	574	6	–
71	16	566	–	–	70	29	573	18	–	69	41	576	13	–
71	15	567	13	–	70	28	574	19	–	69	40	579	–	–
71	14	569	7	–	70	27	575	19	–	69	39	581	6	–
71	13	571	–	–	70	26	577	–	–	69	38	583	3	–

(*continued.*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
69	37	585	–	–
69	36	586	17	–
69	35	588	14	–
69	34	590	12	–
69	33	591	19	–
69	32	593	6	–
69	31	594	13	–
69	30	596	–	–
69	29	597	6	–
69	28	598	7	–
69	27	599	9	–
69	26	600	10	–
69	25	601	12	–
69	24	602	14	–
69	23	603	17	–
69	22	605	–	–
69	21	606	3	–
69	20	607	6	–
69	19	608	8	–
69	18	610	15	–
69	17	613	2	–
69	16	615	9	–
69	15	617	16	–
69	14	620	4	–
69	13	621	8	–
69	12	622	12	–
69	11	623	16	–
69	10	625	–	–
69	9	626	4	–
69	8	623	6	–
69	7	617	16	–
69	6	610	8	–
69	5	600	14	–
69	4	592	8	–
69	3	573	8	–
69	2	546	6	–
69	1	464	16	–
68	68	453	14	–
68	67	463	6	–
68	66	472	18	–
68	65	482	10	–
68	64	492	2	–
68	63	501	14	–
68	62	508	3	–
68	61	514	13	–
68	60	521	2	–
68	59	527	12	–
68	58	534	2	–
68	57	538	17	–
68	56	543	13	–
68	55	548	8	–
68	54	553	4	–
68	53	558	–	–
68	52	561	17	–
68	51	565	15	
68	50	569	12	–
68	49	573	10	–
68	48	577	8	–
68	47	580	10	–
68	46	583	12	–
68	45	586	14	–
68	44	589	16	–
68	43	592	18	–
68	42	595	7	–
68	41	597	16	–
68	40	600	5	–
68	39	602	14	–
68	38	605	4	–
68	37	607	1	–
68	36	608	19	–
68	35	610	16	–
68	34	612	14	–
68	33	614	12	–
68	32	615	19	–
68	31	617	7	–
68	30	618	14	–
68	29	620	2	–
68	28	621	10	–
68	27	622	12	–
68	26	623	15	–
68	25	624	17	–
68	24	626	–	–
68	23	627	2	–
68	22	628	11	–
68	21	630	–	–
68	20	631	9	–
68	19	632	18	–
68	18	634	6	–
68	17	636	16	–
68	16	639	6	–
68	15	641	16	–
68	14	644	6	–
68	13	646	16	–
68	12	647	5	–
68	11	647	14	–
68	10	648	3	–
68	9	648	12	–
68	8	649	–	–
68	7	653	2	–
68	6	635	4	–
68	5	624	12	–
68	4	615	8	–
68	3	596	10	–
68	2	568	–	–
68	1	493	2	–
67	67	476	–	–
67	66	486	10	–
67	65	497	–	–
67	64	507	10	–
67	63	518	–	–
67	62	528	10	–
67	61	533	19	–
67	60	539	9	–
67	59	544	18	–
67	58	550	8	–
67	57	555	18	–
67	56	560	14	–
67	55	565	11	–
67	54	570	7	–
67	53	575	4	–
67	52	580	2	–
67	51	584	3	–
67	50	588	4	–
67	49	592	5	–
67	48	596	6	–
67	47	600	8	–
67	46	603	10	–
67	45	606	12	–
67	44	609	14	–
67	43	612	16	–
67	42	615	18	–
67	41	618	9	–
67	40	621	1	–
67	39	623	12	–
67	38	626	4	–
67	37	628	16	–
67	36	630	13	–
67	35	632	11	–
67	34	634	8	–
67	33	636	6	–
67	32	638	4	–
67	31	639	13	–
67	30	641	2	–
67	29	642	11	–
67	28	644	–	–
67	27	645	8	–
67	26	646	11	–
67	25	647	14	–
67	24	648	17	–
67	23	650	–	–
67	22	651	4	–
67	21	653	1	–
67	20	654	18	–
67	19	656	15	–
67	18	658	12	–
67	17	660	8	–
67	16	662	18	–
67	15	665	9	–
67	14	667	19	–
67	13	670	10	–
67	12	673	–	–
67	11	672	1	–
67	10	671	3	–
67	9	670	4	–
67	8	669	6	–
67	7	668	8	–
67	6	659	18	–
67	5	648	10	–
67	4	638	10	–
67	3	618	4	–
67	2	589	12	–
67	1	511	4	–

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SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.			£.	s.	d.			£.	s.	d.
66	66	498	4	–	66	7	687	8	–	65	15	712	14	–
66	65	507	10	–	66	6	684	12	–	65	14	714	17	–
66	64	516	16	–	66	5	672	8	–	65	13	717	1	–
66	63	526	2	–	66	4	661	10	–	65	12	719	4	–
66	62	535	8	–	66	3	639	16	–	65	11	721	8	–
66	61	544	14	–	66	2	609	12	–	65	10	723	12	–
66	60	551	5	–	66	1	529	10	–	65	9	722	16	–
66	59	557	16	–						65	8	719	14	–
66	58	564	7	–						65	7	714	4	–
66	57	570	18	–	65	65	520	2	–	65	6	706	12	–
66	56	577	8	–	65	64	529	5	–	65	5	696	6	–
66	55	582	6	–	65	63	538	8	–	65	4	684	12	–
66	54	587	4	–	65	62	547	11	–	65	3	661	10	–
66	53	592	2	–	65	61	556	14	–	65	2	629	10	–
66	52	597	–	–	65	60	565	16	–	65	1	546	2	–
66	51	601	18	–	65	59	572	7	–					
66	50	606	2	–	65	58	578	18	–					
66	49	610	7	–	65	57	585	9	–	64	64	541	14	–
66	48	614	11	–	65	56	592	–	–	64	63	550	14	–
66	47	618	16	–	65	55	598	12	–	64	62	559	14	–
66	46	623	–	–	65	54	603	12	–	64	61	568	14	–
66	45	626	3	–	65	53	608	12	–	64	60	577	14	–
66	44	629	6	–	65	52	613	12	–	64	59	586	14	–
66	43	632	9	–	65	51	618	12	–	64	58	593	5	–
66	42	635	12	–	65	50	623	12	–	64	57	599	17	–
66	41	638	16	–	65	49	627	19	–	64	56	606	8	–
66	40	641	9	–	65	48	632	6	–	64	55	613	–	–
66	39	644	2	–	65	47	636	13	–	64	54	619	12	–
66	38	646	15	–	65	46	641	–	–	64	53	624	15	–
66	37	649	8	–	65	45	645	8	–	64	52	629	18	–
66	36	652	–	–	65	44	648	12	–	64	51	635	1	–
66	35	653	18	–	65	43	651	17	–	64	50	640	4	–
66	34	655	16	–	65	42	655	1	–	64	49	645	8	–
66	33	657	14	–	65	41	658	6	–	64	48	649	15	–
66	32	659	12	–	65	40	661	8	–	64	47	654	2	
66	31	661	10	–	65	39	664	1	–	64	46	658	9	–
66	30	662	19	–	65	38	666	14	–	64	45	662	16	–
66	29	664	9	–	65	37	669	7	–	64	44	667	2	–
66	28	665	18	–	65	36	672	–	–	64	43	670	9	–
66	27	667	8	–	65	35	674	14	–	64	42	673	16	–
66	26	668	18	–	65	34	676	13	–	64	41	677	3	–
66	25	670	2	–	65	33	678	12	–	64	40	680	10	–
66	24	671	6	–	65	32	680	11	–	64	39	683	16	–
66	23	672	10	–	65	31	682	10	–	64	38	686	9	–
66	22	673	14	–	65	30	684	8	–	64	37	689	2	–
66	21	674	18	–	65	29	685	18	–	64	36	691	15	–
66	20	677	5	–	65	28	687	9	–	64	35	694	8	–
66	19	679	12	–	65	27	688	19	–	64	34	697	2	–
66	18	681	19	–	65	26	690	10	–	64	33	699	1	–
66	17	684	6	–	65	25	692	–	–	64	32	701	–	–
66	16	686	12	–	65	24	693	6	–	64	31	702	19	–
66	15	689	–	–	65	23	694	13	–	64	30	704	18	–
66	14	691	9	–	65	22	695	19	–	64	29	706	18	–
66	13	693	17	–	65	21	697	6	–	64	28	708	9	–
66	12	696	6	–	65	20	698	12	–	64	27	710	–	–
66	11	698	14	–	65	19	701	8	–	64	26	711	11	–
66	10	695	17	–	65	18	704	5	–	64	25	713	2	–
66	9	693	1	–	65	17	707	1	–	64	24	714	14	–
66	8	600	4	–	65	16	709	18	–	64	23	716	5	–

(*continued*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
64	22	717	17	–
64	21	719	8	–
64	20	721	–	–
64	19	722	12	–
64	18	725	14	–
64	17	728	16	–
64	16	731	18	–
64	15	735	–	–
64	14	738	2	–
64	13	739	17	–
64	12	741	13	–
64	11	743	8	–
64	10	745	4	–
64	9	747	–	–
64	8	743	6	–
64	7	737	–	–
64	6	728	10	–
64	5	717	6	–
64	4	707	12	–
64	3	683	2	–
64	2	649	10	–
64	1	562	12	–
63	63	562	12	–
63	62	571	9	–
63	61	580	7	–
63	60	589	4	–
63	59	598	2	–
63	58	607	–	–
63	57	613	11	–
63	56	620	3	–
63	55	626	14	–
63	54	633	6	–
63	53	639	18	–
63	52	645	5	–
63	51	650	12	–
63	50	655	19	–
63	49	661	6	–
63	48	666	14	–
63	47	670	19	–
63	46	675	5	–
63	45	679	10	–
63	44	683	16	–
63	43	688	2	–
63	42	691	11	–
63	41	695	–	–
63	40	698	9	–
63	39	701	18	–
63	38	705	6	–
63	37	707	19	–
63	36	710	12	–
63	35	713	5	–
63	34	715	18	–
63	33	718	12	–
63	32	720	12	–
63	31	722	12	–
63	30	724	12	–
63	29	726	12	–
63	28	728	12	–
63	27	730	3	–
63	26	731	15	–
63	25	733	6	–
63	24	734	18	–
63	23	736	10	–
63	22	738	9	–
63	21	740	8	–
63	20	742	7	–
63	19	744	6	–
63	18	746	4	–
63	17	749	9	–
63	16	752	14	–
63	15	755	19	–
63	14	759	4	–
63	13	762	10	–
63	12	763	7	–
63	11	764	5	–
63	10	765	2	–
63	9	766	–	–
63	8	766	18	–
63	7	759	18	–
63	6	750	10	–
63	5	738	4	–
63	4	727	12	–
63	3	704	16	–
63	2	669	8	–
63	1	579	4	–
62	62	583	2	–
62	61	591	17	–
62	60	600	13	–
62	59	609	8	–
62	58	618	4	–
62	57	627	–	–
62	56	633	12	–
62	55	640	4	–
62	54	646	16	–
62	53	653	8	–
62	52	660	–	–
62	51	665	10	–
62	50	671	–	–
62	49	676	10	–
62	48	682	–	–
62	47	687	10	–
62	46	691	15	–
62	45	696	–	–
62	44	700	5	–
62	43	704	10	–
62	42	708	16	–
62	41	712	7	–
62	40	715	18	–
62	39	719	9	–
62	38	723	–	–
62	37	726	10	–
62	36	729	3	–
62	35	731	16	–
62	34	734	9	–
62	33	737	2	–
62	32	739	14	–
62	31	741	15	–
62	30	743	16	–
62	29	745	17	–
62	28	747	18	–
62	27	749	18	–
62	26	751	10	–
62	25	753	3	–
62	24	754	15	–
62	23	756	8	–
62	22	758	–	–
62	21	760	8	–
62	20	762	16	–
62	19	765	4	–
62	18	767	12	–
62	17	770	–	–
62	16	773	5	–
62	15	776	10	–
62	14	779	15	–
62	13	783	–	–
62	12	786	6	–
62	11	785	12	–
62	10	784	18	–
62	9	784	4	–
62	8	783	10	–
62	7	782	16	–
62	6	772	8	–
62	5	759	4	–
62	4	747	12	–
62	3	723	12	–
62	2	689	8	–
62	1	595	14	–
61	61	603	–	–
61	60	611	14	–
61	59	620	8	–
61	58	629	2	–
61	57	637	16	–
61	56	646	10	–
61	55	653	2	–
61	54	659	14	–
61	53	666	6	–
61	52	672	18	–
61	51	679	10	–
61	50	685	2	–
61	49	690	15	–
61	48	696	7	–
61	47	702	–	–
61	46	707	12	–
61	45	711	17	–
61	44	716	3	–
61	43	720	8	–
61	42	724	14	–
61	41	729	–	–
61	40	732	11	–
61	39	736	3	–
61	38	739	14	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
61	37	743	6	–
61	36	746	18	–
61	35	749	11	–
61	34	752	4	–
61	33	754	17	–
61	32	757	10	–
61	31	760	2	–
61	30	762	3	–
61	29	764	4	–
61	28	766	5	–
61	27	768	6	
61	26	770	8	–
61	25	772	1	–
61	24	773	14	–
61	23	775	7	–
61	22	777	–	–
61	21	778	14	–
61	20	781	13	–
61	19	784	12	–
61	18	787	11	–
61	17	790	10	–
61	16	793	10	–
61	15	796	13	–
61	14	799	16	–
61	13	802	19	–
61	12	806	2	–
61	11	809	4	–
61	10	806	5	–
61	9	803	6	–
61	8	800	7	–
61	7	797	8	–
61	6	794	8	–
61	5	780	2	–
61	4	767	10	–
61	3	742	6	–
61	2	706	12	–
61	1	612	6	–
60	60	622	12	–
60	59	631	5	–
60	58	639	18	–
60	57	648	11	–
60	56	657	4	–
60	55	665	18	–
60	54	672	10	–
60	53	679	2	–
60	52	685	14	–
60	51	692	6	–
60	50	698	18	–
60	49	704	12	–
60	48	710	6	–
60	47	716	–	–
60	46	721	14	–
60	45	727	8	–
60	44	731	14	–
60	43	736	1	–
60	42	740	7	–
60	41	744	14	–
60	40	749	–	–
60	39	752	11	–
60	38	756	3	–
60	37	759	14	–
60	36	763	6	–
60	35	766	18	–
60	34	769	11	–
60	33	772	4	–
60	32	774	17	–
60	31	777	10	–
60	30	780	4	–
60	29	782	5	–
60	28	784	7	–
60	27	786	8	–
60	26	788	10	
60	25	790	12	–
60	24	792	7	–
60	23	794	3	–
60	22	795	18	–
60	21	797	14	–
60	20	799	10	–
60	19	803	–	–
60	18	806	10	–
60	17	810	–	–
60	16	813	10	–
60	15	817	–	–
60	14	819	17	–
60	13	822	15	–
60	12	825	12	–
60	11	828	10	–
60	10	831	8	–
60	9	830	18	–
60	8	828	4	–
60	7	822	8	–
60	6	813	12	–
60	5	801	2	–
60	4	787	10	–
60	3	761	2	–
60	2	723	18	–
60	1	626	14	–
59	59	642	–	–
59	58	650	13	–
59	57	659	5	–
59	56	667	16	–
59	55	676	8	–
59	54	685	–	–
59	53	691	14	–
59	52	698	9	–
59	51	705	3	–
59	50	711	18	–
59	49	718	12	–
59	48	724	5	–
59	47	729	18	–
59	46	735	11	–
59	45	741	4	–
59	44	746	18	–
59	43	751	6	–
59	42	755	14	–
59	41	760	2	–
59	40	764	10	–
59	39	768	18	–
59	38	772	9	–
59	37	776	–	–
59	36	779	11	–
59	35	783	2	–
59	34	786	12	–
59	33	789	5	–
59	32	791	18	–
59	31	794	11	–
59	30	797	4	–
59	29	799	18	–
59	28	802	–	–
59	27	804	2	–
59	26	806	4	–
59	25	808	6	–
59	24	810	8	–
59	23	812	9	–
59	22	814	10	–
59	21	816	11	–
59	20	818	12	–
59	19	820	14	–
59	18	824	11	–
59	17	828	8	–
59	16	832	5	–
59	15	836	2	–
59	14	839	18	–
59	13	842	6	–
59	12	844	14	–
59	11	847	2	–
59	10	849	10	–
59	9	851	18	–
59	8	848	14	–
59	7	842	2	–
59	6	832	14	–
59	5	819	10	–
59	4	807	10	–
59	3	779	16	–
59	2	741	2	–
59	1	641	2	–
58	58	661	8	–
58	57	669	18	–
58	56	678	8	–
58	55	686	18	–
58	54	695	8	–
58	53	703	18	–
58	52	710	15	–
58	51	717	12	–
58	50	724	9	–
58	49	731	6	–
58	48	738	4	–
58	47	743	15	–
58	46	749	6	–
58	45	754	17	–
58	44	760	8	–

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(*continued.*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	*s.*	*d.*			*£.*	*s.*	*d.*			*£.*	*s.*	*d.*
58	43	766	–	–	57	43	779	6	–	56	42	798	2	–
58	42	770	9	–	57	42	784	16	–	56	41	803	10	–
58	41	774	19	–	57	41	789	7	–	56	40	808	1	–
58	40	779	8	–	57	40	793	18	–	56	39	812	13	–
58	39	783	18	–	57	39	798	9	–	56	38	817	4	–
58	38	788	8	–	57	38	803	–	–	56	37	821	16	–
58	37	791	18	–	57	37	807	12	–	56	36	826	8	–
58	36	795	9	–	57	36	811	1	–	56	35	829	17	–
58	35	798	19	–	57	35	814	11	–	56	34	833	6	–
58	34	802	10	–	57	34	818	–	–	56	33	836	15	–
58	33	806	–	–	57	33	821	10	–	56	32	840	4	–
58	32	808	13	–	57	32	825	–	–	56	31	843	12	–
58	31	811	6	–	57	31	827	13	–	56	30	846	5	–
58	30	813	19	–	57	30	830	6	–	56	29	848	19	–
58	29	816	12	–	57	29	832	19	–	56	28	851	12	–
58	28	819	6	–	57	28	835	12	–	56	27	854	6	–
58	27	821	8	–	57	27	838	6	–	56	26	857	–	–
58	26	823	11	–	57	26	840	9	–	56	25	859	3	–
58	25	825	13	–	57	25	842	12	–	56	24	861	7	–
58	24	827	16	–	57	24	844	15	–	56	23	863	10	–
58	23	829	18	–	57	23	846	18	–	56	22	865	14	–
58	22	832	7	–	57	22	849	2	–	56	21	867	18	–
58	21	834	16	–	57	21	852	1	–	56	20	871	9	–
58	20	837	5	–	57	20	855	–	–	56	19	875	1	–
58	19	839	14	–	57	19	857	19	–	56	18	878	12	–
58	18	842	4	–	57	18	860	18	–	56	17	882	4	–
58	17	846	4	–	57	17	863	18	–	56	16	885	16	–
58	16	850	4	–	57	16	867	18	–	56	15	889	13	–
58	15	854	4	–	57	15	871	18	–	56	14	893	11	–
58	14	858	4	–	57	14	875	18	–	56	13	897	8	–
58	13	862	4	–	57	13	879	18	–	56	12	901	6	–
58	12	863	11	–	57	12	883	18	–	56	11	905	4	–
58	11	864	19	–	57	11	883	9	–	56	10	902	4	–
58	10	866	6	–	57	10	883	–	–	56	9	899	4	–
58	9	867	14	–	57	9	882	11	–	56	8	896	4	–
58	8	869	2	–	57	8	882	2	–	56	7	893	4	–
58	7	861	18	–	57	7	881	14	–	56	6	890	4	–
58	6	851	18	–	57	6	871	–	–	56	5	874	14	–
58	5	837	18	–	57	5	856	6	–	56	4	860	8	–
58	4	825	2	–	57	4	842	16	–	56	3	831	16	–
58	3	798	12	–	57	3	815	4	–	56	2	790	18	–
58	2	758	8	–	57	2	775	12	–	56	1	684	6	
58	1	655	10	–	57	1	669	18	–					
57	57	680	10	–	56	56	699	6	–	55	55	717	18	
57	56	688	18	–	56	55	707	12	–	55	54	726	3	–
57	55	697	6	–	56	54	715	19	–	55	53	734	9	–
57	54	705	14	–	56	53	724	5	–	55	52	742	14	–
57	53	714	2	–	56	52	732	12	–	55	51	751	–	–
57	52	722	10	–	56	51	740	18	–	55	50	759	6	–
57	51	729	9	–	56	50	747	19	–	55	49	766	8	–
57	50	736	9	–	56	49	755	1	–	55	48	773	10	–
57	49	743	8	–	56	48	762	2	–	55	47	780	12	–
57	48	750	8	–	56	47	769	4	–	55	46	787	14	–
57	47	757	8	–	56	46	776	6	–	55	45	794	16	–
57	46	762	17	–	56	45	781	15	–	55	44	800	5	–
57	45	768	7	–	56	44	787	4	–	55	43	805	14	–
57	44	773	16	–	56	43	792	13	–	55	42	811	3	–
										55	41	816	12	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
55	40	822	2	–
55	39	826	13	–
55	38	831	4	–
55	37	835	15	–
55	36	840	6	–
55	35	844	16	–
55	34	848	4	–
55	33	851	13	–
55	32	855	1	–
55	31	858	10	–
55	30	861	18	–
55	29	864	12	–
55	28	867	6	–
55	27	870	–	–
55	26	872	14	–
55	25	875	8	–
55	24	877	14	–
55	23	880	–	–
55	22	882	6	–
55	21	884	12	–
55	20	886	18	–
55	19	891	1	–
55	18	895	4	–
55	17	899	7	–
55	16	903	10	–
55	15	907	14	–
55	14	911	5	–
55	13	914	17	–
55	12	918	8	–
55	11	922	–	–
55	10	925	12	–
55	9	925	14	–
55	8	923	2	–
55	7	916	12	–
55	6	907	2	–
55	5	893	2	–
55	4	878	2	–
55	3	848	6	–
55	2	806	4	–
55	1	697	–	–
54	54	736	4	–
54	53	744	11	–
54	52	752	18	–
44	51	761	5	–
54	50	769	12	–
54	49	778	–	–
54	48	785	–	–
54	47	792	–	–
54	46	799	–	–
54	45	806	–	–
54	44	813	–	–
54	43	818	10	–
54	42	824	1	–
54	41	829	11	–
54	40	835	2	–
54	39	840	12	–
54	38	845	1	–
54	37	849	10	–
54	36	853	19	–
54	35	858	8	–
54	34	862	18	–
54	33	866	6	–
54	32	869	14	–
54	31	873	2	–
54	30	876	10	–
54	29	879	18	–
54	28	882	12	–
54	27	885	6	–
54	26	888	–	–
54	25	890	14	–
54	24	893	8	–
54	23	895	19	–
54	22	898	11	–
54	21	901	2	–
54	20	903	14	–
54	19	906	6	–
54	18	910	17	–
54	17	915	8	–
54	16	919	19	–
54	15	924	10	–
54	14	929	–	–
54	13	932	1	–
54	12	935	2	–
54	11	938	3	–
54	10	941	4	–
54	9	944	4	–
54	8	941	2	–
54	7	934	2	–
54	6	923	18	–
54	5	909	6	–
54	4	895	14	–
54	3	864	18	–
54	2	821	8	–
54	1	709	14	–
53	53	754	8	–
53	52	762	16	–
53	51	771	5	–
53	50	779	13	–
53	49	788	2	–
53	48	796	10	–
53	47	803	7	–
53	46	810	4	–
53	45	817	1	–
53	44	823	18	–
53	43	830	16	–
53	42	836	7	–
53	41	841	18	–
53	40	847	9	–
53	39	853	–	–
53	38	858	12	–
53	37	863	–	–
53	36	867	8	–
53	35	871	16	–
53	34	876	4	–
53	33	880	12	–
53	32	883	19	–
53	31	887	7	–
53	30	890	14	–
53	29	894	2	–
53	28	897	10	–
53	27	900	4	–
53	26	902	19	–
53	25	905	13	–
53	24	908	8	–
53	23	911	2	–
53	22	914	1	–
53	21	917	1	–
53	20	920	–	–
53	19	923	–	–
53	18	926	–	–
53	17	930	15	–
53	16	935	10	–
53	15	940	5	–
53	14	945	–	–
53	13	949	14	–
53	12	951	11	–
53	11	953	9	–
53	10	955	6	–
53	9	957	4	–
53	8	959	2	–
53	7	951	10	–
53	6	940	16	–
53	5	925	10	–
53	4	911	8	–
53	3	881	10	–
53	2	836	14	–
53	1	722	10	–
52	52	772	6	–
52	51	780	15	–
52	50	789	5	–
52	49	797	14	–
52	48	806	4	–
52	47	814	14	–
52	46	821	8	–
52	45	828	3	–
52	44	834	17	–
52	43	841	12	–
52	42	848	6	–
52	41	853	18	–
52	40	859	10	–
52	39	865	2	–
52	38	870	14	–
52	37	876	6	–
52	36	880	13	–
52	35	885	–	–
52	34	889	7	–
52	33	893	14	–
52	32	898	–	–
52	31	901	7	–
52	30	904	14	–

(*continued.*)

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £.	s.	d.
52	29	908	1	–
52	28	911	8	–
52	27	914	16	–
52	26	917	10	–
52	25	920	5	–
52	24	922	19	–
52	23	925	14	–
52	22	928	8	–
52	21	931	19	–
52	20	935	10	–
52	19	939	1	–
52	18	942	12	–
52	17	946	2	–
52	16	950	17	–
52	15	955	12	–
52	14	960	7	–
52	13	965	2	–
52	12	969	16	–
52	11	969	13	–
52	10	969	10	–
52	9	969	7	–
52	8	969	4	–
52	7	969	–	–
52	6	957	12	–
52	5	941	16	–
52	4	927	4	–
52	3	896	10	–
52	2	852	–	
52	1	735	4	–
51	51	790	–	–
51	50	798	10	–
51	49	807	1	–
51	48	815	11	–
51	47	824	2	–
51	46	832	12	–
51	45	839	5	–
51	44	845	18	–
51	43	852	11	–
51	42	859	4	–
51	41	865	16	–
51	40	871	7	–
51	39	876	19	–
51	38	882	10	–
51	37	888	2	–
51	36	893	14	–
51	35	897	19	–
51	34	902	5	–
51	33	906	10	–
51	32	910	16	–
51	31	915	2	–
51	30	918	9	–
51	29	921	16	–
51	28	925	3	–
51	27	928	10	–
51	26	931	16	–
51	25	934	10	–
51	24	937	5	–
51	23	939	19	–
51	22	942	14	–
51	21	945	8	–
51	20	949	12	–
51	19	953	17	–
51	18	958	1	–
51	17	962	6	–
51	16	966	10	–
51	15	971	1	–
51	14	975	13	–
51	13	980	4	–
51	12	984	16	–
51	11	989	8	–
51	10	986	8	–
51	9	983	9	–
51	8	980	9	–
51	7	977	10	–
51	6	974	10	–
51	5	958	–	–
51	4	942	18	–
51	3	911	10	–
51	2	866	–	–
51	1	747	18	–
50	50	808	2	–
50	49	816	11	–
50	48	825	–	–
50	47	833	9	–
50	46	841	18	–
50	45	850	6	–
50	44	856	18	–
50	43	863	11	–
50	42	870	3	–
50	41	876	16	–
50	40	883	8	–
50	39	888	18	–
50	38	894	9	–
50	37	899	19	–
50	36	905	10	–
50	35	911	–	–
50	34	915	4	–
50	33	919	9	–
50	32	923	13	–
50	31	927	18	–
50	30	932	2	–
50	29	935	9	–
50	28	938	16	–
50	27	942	3	–
50	26	945	10	–
50	25	948	16	–
50	24	951	13	–
50	23	954	10	–
50	22	957	7	–
50	21	960	4	–
50	20	963	–	–
50	19	967	17	–
50	18	972	14	–
50	17	977	11	–
50	16	982	8	–
50	15	987	4	–
50	14	991	9	–
50	13	995	14	–
50	12	999	19	–
50	11	1,004	4	–
50	10	1,008	10	–
50	9	1,009	18	–
50	8	1,007	18	–
50	7	1,001	–	–
50	6	990	4	–
50	5	974	4	–
50	4	958	14	–
50	3	926	12	–
50	2	880	–	–
50	1	759	14	–
49	49	826	12	–
49	48	834	19	–
49	47	843	6	–
49	46	851	13	–
49	45	860	–	–
49	44	868	6	–
49	43	874	19	–
49	42	881	12	–
49	41	888	5	–
49	40	894	18	–
49	39	901	10	–
49	38	906	18	–
49	37	912	7	–
49	36	917	15	–
49	35	923	4	–
49	34	928	12	–
49	33	932	15	–
49	32	936	19	–
49	31	941	2	–
49	30	945	6	–
49	29	949	10	–
49	28	952	16	–
49	27	956	3	–
49	26	959	9	–
49	25	962	16	–
49	24	966	2	–
49	23	969	5	–
49	22	972	8	–
49	21	975	11	–
49	20	978	14	–
49	19	981	16	–
49	18	987	1	–
49	17	992	6	–
49	16	997	11	–
49	15	1,002	16	–
49	14	1,008	–	–
49	13	1,011	13	–
49	12	1,015	6	–
49	11	1,018	19	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
49	10	1,022	12	–
49	9	1,026	6	–
49	8	1,024	2	–
49	7	1,017	2	–
49	6	1,005	16	–
49	5	989	8	–
49	4	974	8	–
49	3	941	12	–
49	2	894	2	–
49	1	771	12	–
48	48	845	6	–
48	47	853	9	–
48	46	861	13	–
48	45	869	16	–
48	44	878	–	–
48	43	886	4	–
48	42	892	17	–
48	41	899	10	–
48	40	906	3	–
48	39	912	16	–
48	38	919	10	–
48	37	924	16	–
48	36	930	3	–
48	35	935	9	–
48	34	940	16	–
48	33	946	2	–
48	32	950	4	–
48	31	954	7	–
48	30	958	9	–
48	29	962	12	–
48	28	966	14	–
48	27	970	–	–
48	26	973	7	–
48	25	976	13	–
48	24	980	–	–
48	23	983	6	–
48	22	986	17	–
48	21	990	8	–
48	20	993	19	–
48	19	997	10	–
48	18	1,001	2	–
48	17	1,006	11	–
48	16	1,012	–	–
48	15	1,017	9	–
48	14	1,022	18	–
48	13	1,028	8	–
48	12	1,030	16	–
48	11	1,033	4	–
48	10	1,035	12	–
48	9	1,038	–	–
48	8	1,040	8	–
48	7	1,033	2	–
48	6	1,021	10	–
48	5	1,004	10	–
48	4	988	18	–
48	3	956	12	–
48	2	908	2	–
48	1	783	8	–
47	47	863	14	–
47	46	871	14	–
47	45	879	14	–
47	44	887	14	–
47	43	895	14	–
47	42	903	14	–
47	41	910	7	–
47	40	917	–	–
47	39	923	13	–
47	38	930	6	–
47	37	937	–	–
47	36	942	4	–
47	35	947	9	–
47	34	952	13	–
47	33	957	18	–
47	32	963	2	–
47	31	967	4	–
47	30	971	6	–
47	29	975	8	–
47	28	979	10	–
47	27	983	12	–
47	26	986	18	–
47	25	990	4	–
47	24	993	10	–
47	23	996	16	–
47	22	1,000	2	–
47	21	1,004	5	–
47	20	1,008	8	–
47	19	1,012	11	–
47	18	1,016	14	–
47	17	1,020	16	–
47	16	1,026	5	–
47	15	1,031	14	–
47	14	1,037	3	–
47	13	1,042	12	–
47	12	1,048	2	–
47	11	1,048	6	–
47	10	1,048	10	–
47	9	1,048	14	–
47	8	1,048	18	–
47	7	1,049	2	–
47	6	1,037	2	–
47	5	1,019	14	–
47	4	1,003	8	–
47	3	970	2	–
47	2	922	2	–
47	1	795	6	–
46	46	881	10	–
46	45	889	8	–
46	44	897	6	–
46	43	905	4	–
46	42	913	2	–
46	41	921	–	–
46	40	927	12	–
46	39	934	4	–
46	38	940	16	–
46	37	947	8	–
46	36	954	–	–
46	35	959	3	–
46	34	964	6	–
46	33	969	9	–
46	32	974	12	–
46	31	979	14	–
46	30	983	15	–
46	29	987	16	–
46	28	991	17	–
46	27	995	18	–
46	26	1,000	–	–
46	25	1,003	6	–
46	24	1,006	12	–
46	23	1,009	18	–
46	22	1,013	4	–
46	21	1,016	10	–
46	20	1,021	7	–
46	19	1,026	4	–
46	18	1,031	1	–
46	17	1,035	18	–
46	16	1,040	16	–
46	15	1,046	11	–
46	14	1,052	7	–
46	13	1,058	2	–
46	12	1,063	18	–
46	11	1,069	14	–
46	10	1,066	6	–
46	9	1,062	19	–
46	8	1,059	11	–
46	7	1,056	4	–
46	6	1,052	16	–
46	5	1,034	16	–
46	4	1,017	16	–
46	3	983	12	–
46	2	934	10	–
46	1	807	2	–
45	45	899	–	–
45	44	906	16	–
45	43	914	13	–
45	42	922	9	–
45	41	930	6	–
45	40	938	2	–
45	39	944	12	–
45	38	951	2	–
45	37	957	12	–
45	36	964	2	–
45	35	970	12	–
45	34	975	13	–
45	33	980	14	–
45	32	985	15	–

(*continued*

Schedule (B.)—Table II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
45	31	990	16	–
45	30	995	18	–
45	29	999	18	–
45	28	1,003	19	–
45	27	1,007	19	–
45	26	1,012	–	–
45	25	1,016	–	–
45	24	1,019	8	–
45	23	1,022	16	–
45	22	1,026	4	–
45	21	1,029	12	–
45	20	1,033	–	–
45	19	1,038	11	–
45	18	1,044	2	–
45	17	1,049	13	–
45	16	1,055	4	–
45	15	1,060	14	–
45	14	1,065	11	–
45	13	1,070	9	–
45	12	1,075	6	–
45	11	1,080	4	–
45	10	1,085	2	–
45	9	1,086	4	–
45	8	1,084	–	–
45	7	1,077	2	–
45	6	1,066	6	–
45	5	1,050	–	–
45	4	1,032	6	–
45	3	997	4	–
45	2	946	16	–
45	1	817	8	–
44	44	916	–	–
44	43	923	16	–
44	42	931	12	–
44	41	939	8	–
44	40	947	4	–
44	39	955	–	–
44	38	961	7	–
44	37	967	15	–
44	36	974	2	–
44	35	980	10	–
44	34	986	18	–
44	33	991	17	–
44	32	996	16	–
44	31	1,001	15	–
44	30	1,006	14	–
44	29	1,011	14	–
44	28	1,015	14	–
44	27	1,019	14	–
44	26	1,023	14	–
44	25	1,027	14	–
44	24	1,031	14	–
44	23	1,035	8	–
44	22	1,039	2	–
44	21	1,042	16	–
44	20	1,046	10	–
44	19	1,050	4	–
44	18	1,056	3	–
44	17	1,062	2	–
44	16	1,068	1	–
44	15	1,074	–	–
44	14	1,079	18	–
44	13	1,084	3	–
44	12	1,088	8	–
44	11	1,092	13	–
44	10	1,096	18	–
44	9	1,101	4	–
44	8	1,098	10	–
44	7	1,091	–	–
44	6	1,079	16	–
44	5	1,063	–	–
44	4	1,046	16	–
44	3	1,010	14	–
44	2	959	4	–
44	1	827	14	–
43	43	932	12	–
43	42	940	8	–
43	41	948	4	–
43	40	956	–	–
43	39	963	16	–
43	38	971	12	–
43	37	977	16	–
43	36	984	1	–
43	35	990	5	–
43	34	996	10	–
43	33	1,002	14	–
43	32	1,007	12	–
43	31	1,012	10	–
43	30	1,017	8	–
43	29	1,022	6	–
43	28	1,027	4	–
43	27	1,031	3	–
43	26	1,035	2	–
43	25	1,039	1	–
43	24	1,043	–	–
43	23	1,047	–	–
43	22	1,051	3	–
43	21	1,055	6	–
43	20	1,059	9	–
43	19	1,063	12	–
43	18	1,067	14	–
43	17	1,073	17	–
43	16	1,080	–	–
43	15	1,086	3	–
43	14	1,092	6	–
43	13	1,098	10	–
43	12	1,101	8	–
43	11	1,104	6	–
43	10	1,107	4	–
43	9	1,110	2	–
43	8	1,113	–	–
43	7	1,105	–	–
43	6	1,093	6	
43	5	1,076	–	–
43	4	1,059	8	–
43	3	1,024	4	–
43	2	971	10	–
43	1	837	18	–
42	42	949	2	–
42	41	956	16	–
42	40	964	11	–
42	39	972	5	–
42	38	980	–	–
42	37	987	14	–
42	36	993	16	–
42	35	999	18	–
42	34	1,006	–	–
42	33	1,012	2	–
42	32	1,018	4	–
42	31	1,023	–	–
42	30	1,027	17	–
42	29	1,032	13	–
42	28	1,037	10	–
42	27	1,042	6	–
42	26	1,046	4	–
42	25	1,050	3	–
42	24	1,054	1	–
42	23	1,058	–	–
42	22	1,061	18	–
42	21	1,066	13	–
42	20	1,071	8	–
42	19	1,076	3	–
42	18	1,080	18	–
42	17	1,085	12	–
42	16	1,091	15	–
42	15	1,097	19	–
42	14	1,104	2	–
42	13	1,110	6	–
42	12	1,116	10	–
42	11	1,117	–	–
42	10	1,117	10	–
42	9	1,118	–	–
42	8	1,118	10	–
42	7	1,119	–	–
42	6	1,106	16	–
42	5	1,089	–	–
42	4	1,072	–	–
42	3	1,036	2	–
42	2	983	18	–
42	1	848	4	–
41	41	965	8	–
41	40	973	1	–
41	39	980	14	–
41	38	988	7	–
41	37	996	–	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
41	36	1,003	14	–
41	35	1,009	13	–
41	34	1,015	13	–
41	33	1,021	12	–
41	32	1,027	12	–
41	31	1,033	12	–
41	30	1,038	7	–
41	29	1,043	2	–
41	28	1,047	17	–
41	27	1,052	12	–
41	26	1,057	8	–
41	25	1,061	5	–
41	24	1,065	3	–
41	23	1,069	–	–
41	22	1,072	18	–
41	21	1,076	16	–
41	20	1,082	6	–
41	19	1,087	17	–
41	18	1,093	7	–
41	17	1,098	18	–
41	16	1,104	8	–
41	15	1,110	7	–
41	14	1,116	6	–
41	13	1,122	5	–
41	12	1,128	4	–
41	11	1,134	4	–
41	10	1,131	8	–
41	9	1,128	12	–
41	8	1,125	16	–
41	7	1,123	1	–
41	6	1,120	6	–
41	5	1,102	–	–
41	4	1,084	10	–
41	3	1,048	–	–
41	2	995	–	–
41	1	858	10	–
40	40	982	–	–
40	39	989	10	–
40	38	997	1	–
40	37	1,004	11	–
40	36	1,012	2	–
40	35	1,019	12	–
40	34	1,025	9	–
40	33	1,031	7	–
40	32	1,037	4	–
40	31	1,043	2	–
40	30	1,049	–	–
40	29	1,053	14	–
40	28	1,058	8	–
40	27	1,063	2	–
40	26	1,067	16	–
40	25	1,072	10	–
40	24	1,076	9	–
40	23	1,080	9	–
40	22	1,084	8	–
40	21	1,088	8	–
40	20	1,092	8	–
40	19	1,098	12	–
40	18	1,104	16	–
40	17	1,111	–	–
40	16	1,117	4	–
40	15	1,123	8	–
40	14	1,128	19	–
40	13	1,134	11	–
40	12	1,140	2	–
40	11	1,145	14	–
40	10	1,151	6	–
40	9	1,153	8	–
40	8	1,151	10	–
40	7	1,144	4	–
40	6	1,132	10	–
40	5	1,115	–	–
40	4	1,097	2	–
40	3	1,060	–	–
40	2	1,006	–	–
40	1	867	14	–
39	39	998	12	–
39	38	1,005	19	–
39	37	1,013	6	–
39	36	1,020	13	–
39	35	1,028	–	–
39	34	1,035	8	–
39	33	1,041	3	–
39	32	1,046	18	–
39	31	1,052	13	–
39	30	1,058	8	–
39	29	1,064	4	–
39	28	1,068	17	–
39	27	1,073	10	–
39	26	1,078	3	–
39	25	1,082	16	–
39	24	1,087	8	–
39	23	1,091	14	–
39	22	1,096	–	–
39	21	1,100	6	–
39	20	1,104	12	–
39	19	1,108	18	–
39	18	1,115	10	–
39	17	1,122	3	–
39	16	1,128	15	–
39	15	1,135	8	–
39	14	1,142	–	–
39	13	1,146	18	–
39	12	1,151	16	–
39	11	1,156	14	–
39	10	1,161	12	–
39	9	1,166	10	–
39	8	1,164	8	–
39	7	1,156	14	–
39	6	1,144	14	–
39	5	1,126	12	–
39	4	1,109	14	–
39	3	1,071	18	–
39	2	1,017	2	–
39	1	877	–	–
38	38	1,014	18	–
38	37	1,022	1	–
38	36	1,029	5	–
38	35	1,036	8	–
38	34	1,043	12	–
38	33	1,050	16	–
38	32	1,056	9	–
38	31	1,062	2	–
38	30	1,067	15	–
38	29	1,073	8	–
38	28	1,079	1	–
38	27	1,083	12	–
38	26	1,088	4	–
38	25	1,092	15	–
38	24	1,097	7	–
38	23	1,102	–	–
38	22	1,106	15	–
38	21	1,111	10	–
38	20	1,116	5	–
38	19	1,121	–	–
38	18	1,125	14	–
38	17	1,132	11	–
38	16	1,139	8	–
38	15	1,146	5	–
38	14	1,153	2	–
38	13	1,160	–	–
38	12	1,163	9	–
38	11	1,166	18	–
38	10	1,170	7	–
38	9	1,173	16	–
38	8	1,177	4	–
38	7	1,169	6	–
38	6	1,156	16	–
38	5	1,138	6	–
38	4	1,120	16	–
38	3	1,083	16	–
38	2	1,028	2	–
38	1	886	4	–
37	37	1,030	14	–
37	36	1,037	15	–
37	35	1,044	16	–
37	34	1,051	17	–
37	33	1,058	18	–
37	32	1,065	18	–
37	31	1,071	9	–
37	30	1,077	–	–
37	29	1,082	11	–
37	28	1,088	2	–
37	27	1,093	12	–
37	26	1,098	3	–

(*continued.*)

Schedule (B.)—Table II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
37	25	1,102	14	–
37	24	1,107	5	–
37	23	1,111	16	–
37	22	1,116	6	–
37	21	1,121	13	–
37	20	1,127	–	–
37	19	1,132	7	–
37	18	1,137	14	–
37	17	1,143	–	–
37	16	1,149	17	–
37	15	1,156	14	–
37	14	1,163	11	–
37	13	1,170	8	–
37	12	1,177	6	–
37	11	1,178	4	–
37	10	1,179	3	–
37	9	1,180	1	–
37	8	1,181	–	–
37	7	1,181	18	–
37	6	1,169	–	–
37	5	1,149	18	–
37	4	1,131	18	–
37	3	1,094	2	–
37	2	1,039	4	–
37	1	895	10	–
36	36	1,046	4	–
36	35	1,053	1	–
36	34	1,059	18	–
36	33	1,066	15	–
36	32	1,073	12	–
36	31	1,080	10	–
36	30	1,085	19	–
36	29	1,091	8	–
36	28	1,096	17	–
36	27	1,102	6	–
36	26	1,107	16	–
36	25	1,112	5	–
36	24	1,116	15	–
36	23	1,121	4	–
36	22	1,125	14	–
36	21	1,130	4	–
36	20	1,136	7	–
36	19	1,142	10	–
36	18	1,148	13	–
36	17	1,154	16	–
36	16	1,160	18	–
36	15	1,167	11	–
36	14	1,174	4	–
36	13	1,180	17	–
36	12	1,187	10	–
36	11	1,194	2	–
36	10	1,191	10	–
36	9	1,188	18	–
36	8	1,186	6	–
36	7	1,183	15	–
36	6	1,181	4	–
36	5	1,161	12	–
36	4	1,142	18	–
36	3	1,104	10	–
36	2	1,048	14	–
36	1	904	14	–
35	35	1,061	4	–
35	34	1,067	18	–
35	33	1,074	13	–
35	32	1,081	7	–
35	31	1,088	2	–
35	30	1,094	16	–
35	29	1,100	3	–
35	28	1,105	11	–
35	27	1,110	18	–
35	26	1,116	6	–
35	25	1,121	14	–
35	24	1,126	5	–
35	23	1,130	16	–
35	22	1,135	7	–
35	21	1,139	18	–
35	20	1,144	10	–
35	19	1,151	7	–
35	18	1,158	4	–
35	17	1,165	1	–
35	16	1,171	18	–
35	15	1,178	14	–
35	14	1,184	18	–
35	13	1,191	3	–
35	12	1,197	7	–
35	11	1,203	12	–
35	10	1,209	16	–
35	9	1,212	–	–
35	8	1,210	6	–
35	7	1,203	2	–
35	6	1,191	8	–
35	5	1,173	4	–
35	4	1,154	–	–
35	3	1,114	16	–
35	2	1,058	2	–
35	1	912	10	–
34	34	1,075	18	–
34	33	1,082	9	–
34	32	1,089	1	–
34	31	1,095	12	–
34	30	1,102	4	–
34	29	1,108	16	–
34	28	1,114	1	–
34	27	1,119	7	–
34	26	1,124	12	–
34	25	1,129	18	–
34	24	1,135	4	–
34	23	1,140	1	–
34	22	1,144	18	–
34	21	1,149	15	–
34	20	1,154	12	–
34	19	1,159	10	–
34	18	1,166	15	–
34	17	1,174	1	–
34	16	1,181	6	–
34	15	1,188	12	–
34	14	1,195	18	–
34	13	1,201	8	–
34	12	1,206	18	–
34	11	1,212	8	–
34	10	1,217	18	–
34	9	1,223	8	–
34	8	1,221	6	–
34	7	1,213	16	–
34	6	1,201	12	–
34	5	1,183	–	–
34	4	1,165	2	–
34	3	1,125	4	–
34	2	1,067	12	–
34	1	920	6	–
33	33	1,090	4	–
33	32	1,096	13	–
33	31	1,103	2	–
33	30	1,109	11	–
33	29	1,116	–	–
33	28	1,122	10	–
33	27	1,127	14	–
33	26	1,132	18	–
33	25	1,138	2	–
33	24	1,143	6	–
33	23	1,148	10	–
33	22	1,153	16	–
33	21	1,159	2	–
33	20	1,164	8	–
33	19	1,169	14	–
33	18	1,175	–	–
33	17	1,182	10	–
33	16	1,190	–	–
33	15	1,197	10	–
33	14	1,205	–	–
33	13	1,212	10	–
33	12	1,216	9	–
33	11	1,220	8	–
33	10	1,224	7	–
33	9	1,228	6	–
33	8	1,232	6	–
33	7	1,224	8	–
33	6	1,211	16	–
33	5	1,192	14	–
33	4	1,174	8	–
33	3	1,135	10	–
33	2	1,077	–	–
33	1	928	4	–
32	32	1,104	4	–
32	31	1,110	11	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
32	30	1,116	18	–
32	29	1,123	5	–
32	28	1,129	12	–
32	27	1,135	18	–
32	26	1,141	–	–
32	25	1,146	3	–
32	24	1,151	5	–
32	23	1,156	8	–
32	22	1,161	10	–
32	21	1,167	8	–
32	20	1,173	7	–
32	19	1,179	5	–
32	18	1,185	4	–
32	17	1,191	2	–
32	16	1,198	12	–
32	15	1,206	2	–
32	14	1,213	12	–
32	13	1,221	2	–
32	12	1,228	12	–
32	11	1,229	17	–
32	10	1,231	3	–
32	9	1,232	8	–
32	8	1,233	14	–
32	7	1,235	–	–
32	6	1,222	–	–
32	5	1,202	10	–
32	4	1,183	14	–
32	3	1,144	4	–
32	2	1,086	10	–
32	1	936	–	–
31	31	1,117	18	–
31	30	1,124	2	–
31	29	1,130	6	–
31	28	1,136	10	–
31	27	1,142	14	–
31	26	1,148	18	–
31	25	1,153	19	–
31	24	1,159	–	–
31	23	1,164	1	–
31	22	1,169	2	–
31	21	1,174	4	–
31	20	1,180	18	–
31	19	1,187	13	–
31	18	1,194	7	–
31	17	1,201	2	–
31	16	1,207	16	–
31	15	1,215	1	–
31	14	1,222	6	–
31	13	1,229	11	–
31	12	1,236	16	–
31	11	1,244	2	–
31	10	1,241	14	–
31	9	1,239	7	–
31	8	1,236	19	–
31	7	1,234	12	–
31	6	1,232	4	–
31	5	1,212	4	–
31	4	1,193	–	–
31	3	1,152	18	–
31	2	1,094	10	–
31	1	943	16	–
30	30	1,131	6	–
30	29	1,137	8	–
30	28	1,143	10	–
30	27	1,149	12	–
30	26	1,155	14	–
30	25	1,161	16	–
30	24	1,166	18	–
30	23	1,172	–	–
30	22	1,177	2	–
30	21	1,182	4	–
30	20	1,187	6	–
30	19	1,194	15	–
30	18	1,202	4	–
30	17	1,209	13	–
30	16	1,217	2	–
30	15	1,224	12	–
30	14	1,231	8	–
30	13	1,238	4	–
30	12	1,245	–	–
30	11	1,251	16	–
30	10	1,258	10	–
30	9	1,261	10	–
30	8	1,260	2	–
30	7	1,252	18	–
30	6	1,240	16	–
30	5	1,222	–	–
30	4	1,202	6	–
30	3	1,161	12	–
30	2	1,102	10	–
30	1	950	8	–
29	29	1,144	10	–
29	28	1,150	9	–
29	27	1,156	8	–
29	26	1,162	7	–
29	25	1,168	6	–
29	24	1,174	6	–
29	23	1,179	14	–
29	22	1,185	2	–
29	21	1,190	10	–
29	20	1,195	18	–
29	19	1,201	6	–
29	18	1,209	4	–
29	17	1,217	2	–
29	16	1,225	–	–
29	15	1,232	18	–
29	14	1,240	16	–
29	13	1,246	17	–
29	12	1,252	18	–
29	11	1,258	19	–
29	10	1,265	–	–
29	9	1,271	–	–
29	8	1,269	6	–
29	7	1,261	18	–
29	6	1,249	10	–
29	5	1,230	6	–
29	4	1,211	12	–
29	3	1,170	6	–
29	2	1,110	8	–
29	1	957	2	–
28	28	1,157	6	–
28	27	1,163	3	–
28	26	1,169	–	–
28	25	1,174	17	–
28	24	1,180	14	–
28	23	1,186	12	–
28	22	1,192	9	–
28	21	1,198	6	–
28	20	1,204	3	–
28	19	1,210	–	–
28	18	1,215	16	–
28	17	1,223	19	–
28	16	1,232	3	–
28	15	1,240	6	–
28	14	1,248	7	–
28	13	1,256	8	–
28	12	1,260	17	–
28	11	1,265	6	–
28	10	1,269	15	–
28	9	1,274	4	–
28	8	1,279	12	–
28	7	1,270	16	–
28	6	1,258	2	–
28	5	1,238	10	–
28	4	1,219	10	–
28	3	1,179	–	–
28	2	1,118	8	–
28	1	963	14	–
27	27	1,169	18	–
27	26	1,175	13	–
27	25	1,181	8	–
27	24	1,187	3	–
27	23	1,192	18	–
27	22	1,198	14	–
27	21	1,205	3	–
27	20	1,211	13	–
27	19	1,218	2	–
27	18	1,224	12	–
27	17	1,231	2	–
27	16	1,239	3	–
27	15	1,247	5	–
27	14	1,255	6	–

(continued.)

Schedule (B.)—Table II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
27	13	1,263	8	–
27	12	1,271	10	–
27	11	1,273	3	–
27	10	1,274	16	–
27	9	1,276	9	–
27	8	1,278	2	–
27	7	1,279	16	–
27	6	1,266	16	–
27	5	1,246	16	–
27	4	1,227	8	–
27	3	1,186	8	–
27	2	1,126	8	–
27	1	970	8	–
26	26	1,182	4	–
26	25	1,187	17	–
26	24	1,193	10	–
26	23	1,199	3	–
26	22	1,204	16	–
26	21	1,210	10	–
26	20	1,217	16	–
26	19	1,225	2	–
26	18	1,232	8	–
26	17	1,239	14	–
26	16	1,247	–	–
26	15	1,254	16	–
26	14	1,262	13	–
26	13	1,270	9	–
26	12	1,278	6	–
26	11	1,286	2	–
26	10	1,283	19	–
26	9	1,281	16	–
26	8	1,279	13	–
26	7	1,277	10	–
26	6	1,275	8	–
26	5	1,255	–	–
26	4	1,235	6	–
26	3	1,193	16	–
26	2	1,133	4	–
26	1	977	–	–
25	25	1,194	8	–
25	24	1,200	2	–
25	23	1,205	16	–
25	22	1,211	10	–
25	21	1,217	4	–
25	20	1,222	18	–
25	19	1,230	18	–
25	18	1,238	19	–
25	17	1,246	19	–
25	16	1,255	–	–
25	15	1,263	–	–
25	14	1,270	7	–
25	13	1,277	14	–
25	12	1,285	1	–
25	11	1,292	8	–
25	10	1,299	16	–
25	9	1,303	4	–
25	8	1,302	2	–
25	7	1,295	–	–
25	6	1,282	14	–
25	5	1,263	6	–
25	4	1,243	4	–
25	3	1,201	6	–
25	2	1,140	–	–
25	1	982	14	–
24	24	1,206	4	–
24	23	1,212	3	–
24	22	1,218	3	–
24	21	1,224	2	–
24	20	1,230	2	–
24	19	1,236	2	–
24	18	1,244	11	–
24	17	1,253	–	–
24	16	1,261	9	–
24	15	1,269	18	–
24	14	1,278	8	–
24	13	1,284	19	–
24	12	1,291	10	–
24	11	1,298	1	–
24	10	1,304	12	–
24	9	1,311	4	–
24	8	1,310	–	–
24	7	1,302	12	–
24	6	1,290	2	–
24	5	1,270	10	–
24	4	1,251	2	–
24	3	1,208	14	–
24	2	1,146	18	–
24	1	988	6	–
23	23	1,217	18	–
23	22	1,224	6	–
23	21	1,230	15	–
23	20	1,237	3	–
23	19	1,243	12	–
23	18	1,250	–	–
23	17	1,258	13	–
23	16	1,267	7	–
23	15	1,276	–	–
23	14	1,284	14	–
23	13	1,293	8	–
23	12	1,298	5	–
23	11	1,303	3	–
23	10	1,308	–	–
23	9	1,312	18	–
23	8	1,316	16	–
23	7	1,310	4	–
23	6	1,297	8	–
23	5	1,277	14	–
23	4	1,258	8	–
23	3	1,216	2	–
23	2	1,153	14	–
23	1	994	–	–
22	22	1,229	6	–
22	21	1,236	7	–
22	20	1,243	8	–
22	19	1,250	9	–
22	18	1,257	10	–
22	17	1,264	12	–
22	16	1,273	5	–
22	15	1,281	18	–
22	14	1,290	11	–
22	13	1,299	4	–
22	12	1,307	16	–
22	11	1,309	16	–
22	10	1,311	16	–
22	9	1,313	16	–
22	8	1,315	16	–
22	7	1,317	16	–
22	6	1,304	16	–
22	5	1,284	18	–
22	4	1,265	14	–
22	3	1,223	10	–
22	2	1,160	10	–
22	1	999	12	–
21	21	1,240	18	–
21	20	1,248	14	–
21	19	1,256	10	–
21	18	1,264	6	–
21	17	1,272	2	–
21	16	1,279	18	–
21	15	1,288	5	–
21	14	1,296	12	–
21	13	1,304	19	–
21	12	1,313	6	–
21	11	1,321	14	–
21	10	1,319	15	–
21	9	1,317	17	–
21	8	1,315	18	–
21	7	1,314	–	–
21	6	1,312	2	–
21	5	1,292	2	–
21	4	1,273	–	–
21	3	1,230	18	–
21	2	1,168	–	–
21	1	1,005	6	–
20	20	1,253	10	–
20	19	1,262	–	–
20	18	1,270	11	–

SCHEDULE (B.)—TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
20	17	1,279	1	–
20	16	1,287	12	–
20	15	1,296	2	–
20	14	1,303	19	–
20	13	1,311	17	–
20	12	1,319	14	–
20	11	1,327	12	–
20	10	1,335	10	–
20	9	1,340	16	–
20	8	1,341	6	–
20	7	1,334	12	–
20	6	1,321	4	–
20	5	1,299	6	–
20	4	1,280	6	–
20	3	1,238	6	–
20	2	1,175	10	–
20	1	1,012	8	–
19	19	1,267	18	–
19	18	1,274	18	–
19	17	1,281	19	–
19	16	1,288	19	–
19	15	1,296	–	–
19	14	1,313	–	–
19	13	1,320	1	–
19	12	1,327	2	–
19	11	1,334	3	–
19	10	1,341	4	–
19	9	1,348	4	–
19	8	1,349	2	–
19	7	1,343	2	–
19	6	1,330	8	–
19	5	1,309	–	–
19	4	1,287	12	–
19	3	1,245	14	–
19	2	1,183	2	–
19	1	1,019	8	–
18	18	1,284	2	–
18	17	1,293	7	–
18	16	1,302	12	–
18	15	1,311	17	–
18	14	1,321	2	–
18	13	1,330	6	–
18	12	1,335	12	–
18	11	1,340	19	–
18	10	1,346	5	–
18	9	1,351	12	–
18	8	1,356	18	–
18	7	1,351	10	–
18	6	1,339	10	–
18	5	1,318	14	–
18	4	1,297	12	–
18	3	1,253	2	–
18	2	1,190	12	–
18	1	1,026	10	–
17	17	1,301	18	–
17	16	1,311	2	–
17	15	1,320	7	–
17	14	1,329	11	–
17	13	1,338	16	–
17	12	1,348	–	–
17	11	1,350	7	–
17	10	1,352	15	–
17	9	1,355	2	–
17	8	1,357	10	–
17	7	1,359	18	–
17	6	1,348	14	–
17	5	1,328	10	–
17	4	1,307	10	–
17	3	1,262	18	–
17	2	1,198	2	–
17	1	1,033	10	–
16	16	1,321	4	–
16	15	1,330	5	–
16	14	1,339	6	–
16	13	1,348	7	–
16	12	1,357	8	–
16	11	1,366	8	–
16	10	1,364	13	–
16	9	1,362	18	–
16	8	1,361	3	–
16	7	1,359	9	–
16	6	1,357	16	–
16	5	1,338	4	–
16	4	1,317	10	–
16	3	1,272	12	–
16	2	1,207	4	–
16	1	1,040	12	–
15	15	1,341	2	–
15	14	1,349	14	–
15	13	1,358	6	–
15	12	1,366	18	–
15	11	1,375	10	–
15	10	1,384	2	–
15	9	1,389	–	–
15	8	1,388	2	–
15	7	1,380	8	–
15	6	1,367	12	–
15	5	1,347	18	–
15	4	1,327	8	–
15	3	1,282	8	–
15	2	1,216	8	–
15	1	1,048	2	–
14	14	1,360	8	–
14	13	1,368	3	–
14	12	1,375	18	–
14	11	1,383	13	–
14	10	1,391	8	–
14	9	1,399	4	–
14	8	1,398	10	–
14	7	1,390	12	–
14	6	1,377	8	–
14	5	1,357	–	–
14	4	1,337	8	–
14	3	1,292	2	–
14	2	1,225	10	–
14	1	1,055	12	–
13	13	1,378	18	–
13	12	1,384	18	–
13	11	1,390	18	–
13	10	1,396	18	–
13	9	1,402	18	–
13	8	1,408	18	–
13	7	1,400	18	–
13	6	1,387	4	–
13	5	1,366	2	–
13	4	1,345	8	–
13	3	1,301	18	–
13	2	1,234	14	–
13	1	1,063	4	–
12	12	1,396	12	–
12	11	1,399	10	–
12	10	1,402	8	–
12	9	1,405	6	–
12	8	1,408	4	–
12	7	1,411	2	–
12	6	1,397	–	–
12	5	1,375	2	–
12	4	1,353	8	–
12	3	1,307	18	–
12	2	1,243	16	–
12	1	1,070	14	–
11	11	1,413	6	–
11	10	1,422	16	–
11	9	1,427	4	–
11	8	1,427	6	–
11	7	1,420	6	–
11	6	1,406	16	–
11	5	1,386	4	–
11	4	1,364	18	–
11	3	1,318	14	–
11	2	1,252	–	–
11	1	1,078	4	–
10	10	1,427	14	–
10	9	1,435	2	–
10	8	1,435	–	–

(*continued.*)

Schedule (B.)—Table II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£.	s.	d.
10	7	1,428	4	–
10	6	1,415	–	–
10	5	1,393	6	–
10	4	1,372	12	–
10	3	1,326	14	–
10	2	1,258	10	–
10	1	1,084	10	–
9	9	1,439	12	–
9	8	1,440	10	–
9	7	1,433	8	–
9	6	1,420	10	–
9	5	1,399	–	–
9	4	1,377	10	–
9	3	1,330	2	–
9	2	1,263	18	–
9	1	1,088	6	–
8	8	1,439	18	–
8	7	1,433	14	–
8	6	1,420	12	–
8	5	1,399	8	–
8	4	1,378	–	–
8	3	1,331	18	–
8	2	1,264	8	–
8	1	1,089	–	–
7	7	1,422	8	–
7	6	1,414	–	–
7	5	1,392	14	–
7	4	1,371	14	–
7	3	1,325	18	–
7	2	1,258	2	–
7	1	1,084	2	–
6	6	1,400	10	–
6	5	1,380	6	–
6	4	1,359	6	–
6	3	1,314	4	–
6	2	1,247	2	–
6	1	1,074	2	–
5	5	1,359	2	–
5	4	1,339	4	–
5	3	1,294	12	–
5	2	1,228	16	–
5	1	1,058	8	–
4	4	1,318	10	–
4	3	1,275	6	–
4	2	1,210	6	–
4	1	1,042	16	–
3	3	1,232	10	–
3	2	1,170	6	–
3	1	1,008	8	–
2	2	1,110	14	–
2	1	957	12	–
1	1	825	4	–

TABLE III.

The Values of an Annuity of £. 100 per Annum, payable yearly for any Number of Years, not exceeding 90.

Years.	Values.		
	£.	s.	d.
1	96	2	–
2	188	12	–
3	277	10	–
4	362	18	–
5	445	2	–
6	524	4	–
7	600	4	–
8	673	4	–
9	743	10	–
10	811	–	–
11	876	–	–
12	938	10	–
13	998	10	–
14	1,056	6	–
15	1,111	16	–
16	1,165	4	–
17	1,216	10	–
18	1,265	18	–
19	1,313	6	–
20	1,359	–	–
21	1,402	18	–
22	1,445	2	–
23	1,485	12	–
24	1,524	12	–
25	1,562	4	–
26	1,598	4	–
27	1,632	18	–
28	1,666	6	–
29	1,698	6	–
30	1,729	4	–
31	1,758	16	–
32	1,787	6	–
33	1,814	14	–
34	1,841	2	–
35	1,866	8	–
36	1,890	16	–

SCHEDULE (B.)—TABLE III.—*continued.*

Years.	Values.			Years.	Values.		
	£.	*s.*	*d.*		£.	*s.*	*d.*
37	1,914	4	–	64	2,296	16	–
38	1,936	14	–	65	2,304	12	–
39	1,958	8	–	66	2,312	2	–
40	1,979	4	–	67	2,319	8	–
41	1,999	6	–	68	2,326	6	–
42	2,018	10	–	69	2,333	–	–
43	2,037	–	–	70	2,339	8	–
44	2,054	16	–	71	2,345	12	–
45	2,072	–	–	72	2,351	10	–
46	2,088	8	–	73	2,357	4	–
47	2,104	4	–	74	2,362	14	–
48	2,119	10	–	75	2,368	–	–
49	2,134	2	–	76	2,373	2	–
50	2,148	4	–	77	2,377	18	–
51	2,161	14	–	78	2,382	12	–
52	2,174	14	–	79	2,387	4	–
53	2,187	4	–	80	2,391	10	–
54	2,199	4	–	81	2,395	14	–
55	2,210	16	–	82	2,399	14	–
56	2,221	18	–	83	2,403	10	–
57	2,232	12	–	84	2,407	4	–
58	2,242	18	–	85	2,410	16	–
59	2,252	16	–	86	2,414	4	–
60	2,262	6	–	87	2,417	10	–
61	2,271	8	–	88	2,420	14	–
62	2,280	4	–	89	2,423	14	–
63	2,288	14	–	90	2,426	14	–

RULES for inferring the VALUE of an ANNUITY of £. 100 per annum, held on the longest of TWO LIVES:—Also, The VALUE of an ANNUITY of £. 100 per Annum, held on the joint continuance of THREE LIVES:—Also, The VALUE of an ANNUITY of £. 100 per Annum, held on the longest of THREE LIVES.

RULE for determining the VALUE of an ANNUITY of £. 100 per Annum, payable yearly, and held on the longest of TWO LIVES.

THE Values of an Annuity of £. 100 per annum, held on each of the Single Lives, to be added together (from Table I.), and from this sum the Value of an Annuity held on the joint continuance of the Two Lives (from Table II.) to be subtracted; the result is the value of an Annuity of £. 100 per Annum, held on the longest of the Two Lives.

RULE for determining the VALUE of an ANNUITY of £. 100 per Annum, payable Yearly, and held on the joint continuance of THREE LIVES.

The value of an Annuity of £. 100 per annum on the joint continuance of the Two Elder Lives, is to be found from Table II. The age of a single Life of the same (or nearest) value, with the Annuity on the said joint Lives, to be found from Table I. The value of an Annuity of £. 100 per annum on the joint continuance of this Life, and the younger Life from Table II., Five Pounds being deducted from the said sum, is the value of an Annuity of £. 100 per annum, held on the joint continuance of the Three Lives.

SCHEDULE (B.)—*continued.*

RULE for determining the VALUE of an ANNUITY of £. 100 per Annum, payable Yearly, and held on the longest of THREE LIVES.

The values of an Annuity of £. 100 per annum for each of the Three single Lives to be extracted from Table I. and to be added together. The value of an Annuity of £. 100 per annum on the joint continuance of the Two Youngest Lives, also the value of an Annuity of £. 100 per annum on the joint continuance of the Two Eldest Lives, also the value of an Annuity of £. 100 per annum on the joint continuance of the Oldest Life and the Youngest Life, (all found by Table II.) to be subtracted from the sum or addition of the Annuities on the Three single Lives: To the result is to be added the value of an Annuity of £. 100 per annum held on the joint continuance of the Three Lives; the amount is the value of an Annuity of £. 100 per annum on the longest of the Three Lives.

And in all cases where the Annuity shall be for more than Three Lives, the same shall be valued as an Annuity for the three youngest of such Lives; and where the Annuity shall be given for a longer term of years than Ninety Years, or in perpetuity, the same shall be valued as an Annuity for Ninety Years only.

SCHEDULE (C.)

Containing the FORMS of INVENTORIES of the PERSONAL ESTATE and EFFECTS of Persons deceased; and also the FORMS of AFFIDAVITS verifying the same.

No. 1.

FOR ENGLAND AND IRELAND.

FORM of INVENTORY of the personal estate and effects of
who died on the day of
[*exclusive of what he may have been possessed of as a Trustee for others.*]

First.—Personal estate and effects which the said deceased was, at the time of his death in any way possessed of or entitled to, or which he disposed of, having power so to do, as he thought fit, situate within the jurisdiction of the court of

	£.	s.	d.
1. Cash in the house and at the bankers - - - - - - - -			
2. Furniture, plate, linen, china, books, pictures, wearing apparel, jewels, wine and other liquors, horses and carriages, farming stock and implements of husbandry - - - - - -			
3. Stock in trade - - - - - - - - - - -			
4. Leasehold estates - - - - - - - - - -			
5. Rents, mortgages, bonds and all other debts due to the deceased -			
6. Mines, canals, roads or other works, and shares therein - - -			
7. Ships, and shares of ships - - - - - - - -			
8. Life assurance policies - - - - - - - -			
9. Exchequer Bills and all Government or Parliamentary Stocks or Funds - - - - - - - - - - -			
10. Bank Stock, East India Stock, South Sea Stock, or the stocks, funds or securities of any public company - - - -			
11. Personal estate of any other description than above specified -			
TOTAL - - - - - - £.			

Secondly.—

SCHEDULE (C.)—*continued.*

Secondly. Amount or value of the personal estate and effects which the said deceased was at the time of his death in any way possessed of or entitled to, or which he disposed of, having power so to do as he thought fit, situate elsewhere than within the jurisdiction of the court aforesaid, £.

Thirdly. Total amount of debts due and owing from the deceased, and payable by law out of his personal estate, £.

	£.	s.	d.
Amount or value of personal estate within the jurisdiction of the court aforesaid - - - - - - - - - -			
Deduct such a sum for debts *as shall bear the same proportion to the whole of the debts, as the estate within the jurisdiction of the said Court shall bear to the whole of the estate of the deceased* - - -			
Balance in respect whereof Stamp Duty is payable - £.			

A. B. of, &c. &c. the executor named in the last will and testament [*or*, the Party applying for letters of administration with or without will annexed, of the estate and effects, *as the case may be*] of late of in the county of deceased, maketh oath, and saith that the said deceased died on or about the day of in the year of our Lord One thousand eight hundred and ; and that the foregoing is a true inventory, account and valuation of the estate and effects which the said deceased in any way died possessed of or entitled to, or disposed of, having power so to do, as he thought fit, exclusive of what the said deceased may have been possessed of or entitled to as a trustee for any other Person or Persons, and not beneficially, to the best of this deponent's knowledge, information and belief.

A. B. [Executor, *or*, Administrator, *as the case may be.*]

Sworn before me, at
this day
of

C. D. [The Surrogate or other Person administering the usual oath for the due administration of the estate and effects of the deceased.]

DIRECTIONS respecting the preceding AFFIDAVIT.

The Affidavit is to be subjoined to the Inventory, and contained on the same sheet of paper.

No. 2.

FOR SCOTLAND.

FORM of INVENTORY of the personal estate of
who died testate [*or*, intestate, *as the case may be*].

[*Exclusive of what the deceased may have been possessed of as a trustee for others.*]

First.—PERSONAL ESTATE in SCOTLAND which the deceased was at the time of his death in any way possessed of or entitled to, or which he disposed of, having power so to do as he thought fit.

1. Cash in the house and at the bankers - - - - - - -	
2. Furniture, plate, linen, china, books, pictures, wearing apparel, jewels, wine and liquors, horses and carriages, farming stock and implements of husbandry - - - - - - - - -	
3. Stock in trade - - - - - - - - - - -	
4. Rents, feu duties, interest on heritable bonds - - - -	
5. Personal bonds and all other debts due to the deceased - - -	
6. Shares of mines, canals, roads or other works - - - -	
7. Ships and shares of ships - - - - - - - -	
8. Life assurance policies - - - - - - - - -	
9. Personal estate of any other description than above specified - -	
Total of the deceased's personal estate in *Scotland* - £.	

Say*

*[*Here the total value to be repeated in words at length*].

Secondly.—AMOUNT or VALUE of the PERSONAL ESTATE and EFFECTS which the said deceased was at the time of his death in any way possessed of or entitled to, or which he disposed of, having power so to do as he thought fit.

Situated elsewhere than in *Scotland*, viz.—

	£.	s.	d.
1. Exchequer Bills and all other Gvernment or Parliamentary Stocks or Funds of *Great Britain* - - - - - - - -			
2. Bank Stock, *East India* Stock, South Sea Stock, funds or securities of any public company - - - - - - - -			
3. Other personal estate - - - - - - - - -			
Total - - - - - £.			

Thirdly.—TOTAL AMOUNT of DEBTS due and owing from the deceased, and payable by law out of his personal estate, £.

	£.	s.	d.
Amount or value of the deceased's personal estate in *Scotand* as before			
Deduct such a sum for Debts *as shall bear the same proportion to the whole of the debts, as the estate of the said deceased in Scotland shall bear to the whole of the estate of the deceased* - - - -			
Balance in respect whereof Stamp Duty is payable - £.			

A. B. of parish of and county of executor, nominate [*or*, Dative qua, nearest in kin, [*as the case may be*], of the said above-mentioned deceased, maketh oath and saith, that the said deceased died at on or about the day of one thousand eight hundred and and that the foregoing is a true inventory account and valuation of the estate and effects which the said deceased in any way died possessed of or entitled to, or disposed of, having power so to do, exclusive of what the said deceased may have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially, to the best of this deponent's knowledge, information and belief.

Sworn before me, at
this day of } *A. B.*

C. D. Commissary,
[or, J. P. for the County of]

DIRECTIONS respecting the preceding Affidavit.

1. The Affidavit is to be subjoined to the inventory, and contained on the same sheet.

2. There is to be added to the Executor's or Executrix's signature (at the ✂ *A. B.*) his or her designation or address, with the name of the post town nearest to his or her residence.

3. It must be explained in the commencement of the Affidavit whether he or she is assuming the possession or management of the estate as executor [*or*, executrix] nominated by the deceased's will, or as executor dative qua nearest in kin, relict or creditor, or otherwise.

SCHEDULE (D.)

Containing the FORMS of POLICIES of SEA INSURANCE.

IN the name of God, Amen.

———— S.
Delivered the
day of

as well as in own name, as for and in the name and names of all and every other persons, to whom the same doth, may or shall appertain, in part or in all, doth make assurance and cause and them and every of them to be insured, lost or not lost, at and from upon the body, tackle, apparel, ordnance, munition, artillery, boat or other furniture of and in the good ship or vessel called The
whereof is master, under God, for this present voyage
or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship or the master thereof is or shall be named or called, beginning the adventure upon the said ship, &c. from and immediately following
and so shall continue and endure until the said ship, with her said tackle, apparel, &c. shall be arrived at and there hath moored at anchor twenty-four hours in good safety: And it shall be lawful for the said ship in this voyage to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Insurance, the said ship, &c. for so much as concerns the Assureds is and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints, and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said ship, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel, for, in and about the defence, safeguard and recovery of the said ship, &c. or any part thereof, without prejudice to this Insurance, to the charges whereof we the Assurers will contribute, each one according to the rate and quantity of his sum herein assured: And it is further agreed by us the Insurers, that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in *Lombard-street*, or in the *Royal Exchange*, or elsewhere in *London*; and so we the Assurers are contented and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this Assurance by the Assured
at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in *London*.

N. B.—The ship and freight warranted free from average under Three pounds per centum unless general, or the ship be stranded.

SCHEDULE (D.)—*continued.*

————————G.
Delivered the
day of

IN the name of God, Amen.

as well in own name, as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make assurance, and cause and them and every of them to be insured, lost or not lost, at and from upon any kind of goods and merchandizes whatsoever, loaden or to be loaden aboard the good ship or vessel called The whereof is master, under God, for this present voyage or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof aboard the said ship and so shall continue and endure until the said ship, with the said goods and merchandizes whatsoever, shall be arrived at and the same there safely landed: And it shall be lawful for the said ship in this voyage to stop and stay at any ports or places whatsoever without prejudice to this Insurance, the said goods and merchandizes by agreement are and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes, or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes, or any part thereof, without prejudice to this Insurance; to the charges whereof we, the Assurers, will contribute each one according to the rate and quantity of his sum herein assured: And it is agreed by us, the Insurers, that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in *Lombard-street*, or in the *Royal Exchange*, or elsewhere in *London*: And so we, the Assurers, are contented, and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this Assurance by the Assured at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in *London*.

N. B.—Corn, fish, salt, fruit, flour and seed, are warranted free from average, unless general, or the ship be stranded. Sugar, tobacco, hemp, flax, hides and skins, are warranted free from average, under Five pounds per centum; and all other goods free from average, under Three pounds per centum unless general, or the ship be stranded.

SCHEDULE (D.)—*continued.*

———S. G.
Delivered the
day of

IN the name of God, Amen.
as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make Assurance, and cause and them and every of them to be insured, lost or not lost, at and from upon any kind of goods and merchandizes, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture, of and in the good ship or vessel called The whereof is master, under God, for this present voyage, or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said goods and merchandizes from the loading thereof aboard the said ship upon the said ship, &c.; and so shall continue and endure during her abode there, upon the said ship, &c.; and further, until the said ship, with all her ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever, shall be arrived at upon the said ship, &c. until she hath moored at anchor twenty-four hours, in good safety, and upon the goods and merchandizes, until the same be there discharged and safely landed: And it shall be lawful for the said ship, &c. in this voyage, to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Insurance, the said ship, &c. goods and merchandizes, &c. for so much as concerns the Assureds, by agreement between the Assureds and Assurers in this Policy, are and shall be valued at

Touching the adventures and perils which we the Assurers are contented to bear, and do take upon us in this voyage, they are of the seas men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes and ship, &c. or any part thereof: And in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes and ship, &c. or any part thereof, without prejudice to this Insurance; to the charges whereof we, the Assurers, will contribute each one according to the rate and quantity of his sum herein assured: And it is agreed by us, the Insurers, that this writing or Policy of Insurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in *Lombard-street*, or in the *Royal Exchange*, or elsewhere in *London* And so we, the Assurers, are contended and do hereby promise and bind ourselves, each one for his own part, our heirs, executors and goods, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this Assurance by the Assured at and after the rate of

IN witness whereof we, the Assurers, have subscribed our names and sums assured in *London*.

N.B.—Corn, fish, salt, fruit, flour and seed are warranted free from average, unless general or the ship be stranded. Sugar, tobacco, hemp, flax, hides and skins are warranted free from average under Five pounds per centum; and all other goods, also the ship and freight are warranted free of average under Three pounds per centum unless general, or the ship be stranded.

SHIP and GOODS.

London Assurance House.

N° in *London*.

N°

By the Governor and Company of the *London* Assurance

IN the name of God, Amen.

as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make Assurance, and causeth and them and every of them to be assured, lost or not lost, at and from upon any kind of goods and merchandizes whatsoever, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture of and in the good ship or vessel called The whereof is master under God, for this present voyage, or whoever else shall go for master in the said ship or vessel, or by whatsoever other name or names the said ship or vessel or the master thereof is or shall be named or called; beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof aboard the said ship or vessel at and upon the said ship or vessel, &c. and so shall continue and endure during her abode there upon the said ship or vessel, &c.; and farther, until the said ship or vessel, with all her ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever shall be arrived at and upon the said ship or vessel, &c. until she hath moored at anchor Twenty-four hours in good safety; and upon the goods and merchandizes, until the same be there safely discharged and landed: And it shall be lawful for the said ship or vessel, &c. in this voyage, to proceed and sail to and touch and stay at any ports or places whatsoever without prejudice to this Assurance, the said ship or vessel, &c. goods and merchandizes, &c. for so much as concerns the Assureds (by agreement between the Assureds and the *London* Assurance) are and shall be rated and valued at without farther or other account to be given by the Assureds for the same.

Touching the adventures and perils which the said *London* Assurance are contented to bear, and do take upon them in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes, and ship or vessel, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods, merchandizes, and ship or vessel, &c. or any part thereof, without prejudice to this Assurance, to the charges whereof the said *London* Assurance will contribute according to the rate and quantity of the sum herein assured: And it is agreed that this writing or Policy of Assurance shall be of as much force and effect as the surest writing or Policy of Assurance heretofore made in *Lombard-street*, or in the *Royal Exchange*, or elsewhere in *London*; and so the said *London* Assurance are contented, and do hereby promise and bind themselves and their successors to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing themselves paid the consideration due unto them for this Assurance by the Assured, at and after the rate of per centum

IN

SCHEDULE (D.)—*continued.*

IN witness whereof the said London Assurance have caused their common seal to be hereunto affixed, and the sum or sums by them assured to be hereunder written, at their office in *London* this day of in the year of the reign of our Sovereign Lord by the grace of God of the United Kingdom of *Great Britain* and *Ireland* King, Defender of the Faith, &c. and in the year of our Lord

Free from all average on corn, flour, fruit, fish, salt and seeds, except general.

Free from average on sugar, rum, hides, skins, hemp, flax, and tobacco under Five Pounds per centum and on all other goods and ship under Three Pounds per centum except general.

The said Governor and Company are content with this Assurance for

S. G. } *S. G.* N°
N° } *L.*

By the Corporation of the *Royal Exchange* Assurance.

IN the name of God, Amen.

as well in own name as for and in the name and names of all and every other person or persons to whom the same doth, may or shall appertain, in part or in all, doth make assurance and causeth
and them and every of them to be assured, lost or not lost,
upon any kind of goods and merchandizes whatsoever loaden or to be loaden, and also upon the body, tackle, apparel, ordnance, munition, artillery, boat and other furniture of and in the good ship or vessel called The
burden or thereabouts, whereof is master, under God, for this present voyage
or whosoever else shall go for master in the said ship, or by whatsoever other name or names the same ship, or the master thereof is or shall be named or called, beginning the adventure upon the said goods and merchandizes from and immediately following the loading thereof on board the said ship and upon the said ship, &c. and so shall continue and endure during her abode there, upon the said ship, &c. and further until the said ship, with all her ordnance, tackle, apparel, &c. and goods and merchandizes whatsoever, shall be arrived at
upon the said ship, &c. until she hath there moored at anchor Twenty-four hours in good safety, and upon the goods and merchandizes, until the same be there discharged and safely landed: And it shall be lawful for the said ship, &c. in this voyage, to proceed and sail to and touch and stay at any port or places whatsoever without prejudice to this Assurance, the said ship, &c. goods and merchandizes, &c. for so much as concerns the Assureds, (by agreement made between the Assureds and the said Corporation in this Policy,) are and shall be rated and valued at
sterling, without farther account to be given by the Assureds for the same.

Touching the adventures and perils which the said Corporation are contented to bear and do take upon them in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprizals, takings at sea, arrests, restraints and detainments of all kings, princes and people, of what nation, condition or quality soever, barretry of the master and mariners, and of all other perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of the said goods and merchandizes and ship, &c. or any part thereof; and in case of any loss or misfortune, it shall be lawful to the Assureds, their factors, servants and assigns, to sue, labour and travel for, in and about the defence, safeguard and recovery of the said goods and merchandizes and ship, &c. (or any part thereof,) without prejudice to this Assurance, to the charges whereof the said Corporation will contribute, according to the rate and quantity of the sum herein assured; and it is agreed by the said Corporation, that

this writing or Policy of Assurance shall be of as much force and effect as the suerst writing or Policy of Assurance heretofore made in *Lombard-street,* or in the *Royal Exchange,* or elsewhere in *London;* and so the said Corporation are contented and do hereby promise and bind themselves and their successors, to the Assureds, their executors, administrators and assigns, for the true performance of the premises, confessing themselves paid the consideration due unto them for this Assurance by
at and after the rate of per cent.

IN witness whereof the said Corporation have caused their common seal to be hereunto affixed, and the sum or sums by them assured to be hereunder written, at their office in the *Royal Exchange* of *London,* this day of in the year of the reign of our Sovereign Lord by the grace of God of the United Kingdom of *Great Britain* and *Ireland* King, Defender of the Faith, and in the year of our Lord

The said Corporation are content with this assurance, for

Free from all average on corn, flour, fish, salt, fruit, seed, hides and tobacco, unless general, or otherwise specially agreed.

Free from average on sugar, rum, skins, hemp and flax, under Five per centum and on all other goods and on ship, under Three per centum except general.

BY Order of the Court of Directors.

Schedule (E.)

Containing FORMS of PROCEEDINGS before Justices of the Peace for the Recovery of Penalties.

No. 1.

INFORMATION.

County [*or, as the case may be*] o.
To wit.

BE it Remembered, That on the day of at in the of
A. B. an officer of His Majesty's Stamp Duties [or, *A. B.* of a person duly authorized by the Commissioners of Stamps and Taxes to prosecute this Information, or, as the case may be] cometh before me, *C. D.* Esquire, one of His Majesty's Justices of the Peace for the said and on behalf of His said Majesty, informeth me the said Justice, that *E. O.* of, [&c.] heretofore, to wit, on the day of [*or,* between the day of and the day of] at in the said did [*here state the offence*] contrary to the form of the Statute in such case made and provided; whereby the said *E. O.* hath forfeited for his said offence the sum of

Taken and received by me the day and year first above mentioned.

SCHEDULE (E.)—*continued.*

No. 2.

SUMMONS.

County [*or, as the case may be*] of
To wit.
} TO *E. O.* of [&c.]

WHEREAS an Information hath been exhibited before me, *C. D.*, Esquire, one of His Majesty's Justices of the Peace for the of charging that you, the above-named *E. O.* on the day of *or*, between the day of and the day of] did [*here state the substance of the charge*] contrary to the form of the Statute in such case made and provided, whereby you have forfeited the sum of

These are therefore to require you personally to be and appear before me the said Justice, or any other of His Majesty's Justices of the Peace for the said who shall be present at on the day of at the hour of in the noon of the same day, then and there to answer the same information, and to make your defence thereto; and if you shall fail to appear accordingly, such proceedings will be taken as if you had personally appeared, and had not made any defence to the said charge.

Given under my hand and seal this day of

No. 3.

CONVICTION.

County [*or, as the case may be*] of
To wit.
} BE it Remembered, That on the day of at in the of an Information was exhibited by *A. B.* an Officer of His Majesty's Stamp Duties [*or*, by *A. B.* of, &c. a person duly authorized by the Commissioners of Stamps to prosecute the same information, *or, as the case may be*] on behalf of His Majesty, against *E. O.* of, [&c.] which said Information charged that the said *E. O.* heretofore, to wit, on the day of [*or*, between the day of and the day of] at in the said did [*here state the offence*] contrary to the form of the Statute in such case made and provided; and the said *E. O.* after being duly summoned to answer the charge contained in the said Information, appeared pursuant to the said Summons, and having heard the said charge, acknowledged and voluntarily confessed the same to be true, whereupon I, *C. D.* Esquire, one of His Majesty's Justices of the Peace for the said do hereby convict him of the said offence [*or, as the case may happen to be*, declared he was not guilty of the said offence; *or*, did not appear pursuant to the said Summons; *or*, did neglect and refuse to make any defence against the said charge; whereupon I, *C. D.*, Esquire, one of His Majesty's Justices of the Peace for the said did proceed to examine into the truth of the said charge; and it manifestly appearing to me that the said *E. O.* is guilty of the offence charged upon him in the said Information, I do hereby convict him of the same,] and do declare and adjudge that he the said *E. O.* hath forfeited for his said offence the sum of [*in case the Justice exercises the power of mitigation add*, which I, the said Justice, do mitigate to the sum of] and I do assess and allow the costs and charges of the prosecutor herein at the sum of to be paid by the said *E. O.* over and besides the said sum of [*the said penalty, or mitigated penalty, as the case may be.*]

Given under my hand and seal the day of

No. 4.

WARRANT of DISTRESS.

County [*or, as the case may be*] of } TO
To wit.

WHEREAS *E. O.* of, [&c.] has been duly convicted of a certain offence; For that he the said *E. O.* heretofore, to wit [*here state the offence as in the conviction*] whereby he hath forfeited the sum of [*the full penalty; and in case of mitigation, add* which hath been mitigated to the sum of] over and besides the costs and charges of the prosecutor to be paid by the said *E. O.* and assessed and allowed at the sum of making together the sum of
Therefore I command you to levy the said sum of [*the amount of the penalty, or mitigated penalty and costs*] by distraining the goods and chattels of him the said *E. O.*; and if within the space of five days next after such distress taken, the said sum of [*the amount of the said penalty, or mitigated penalty, and costs*] together with the reasonable costs and charges of taking and keeping such distress, shall not be paid, then I order and direct, that you shall sell and dispose of the said goods and chattels which shall be so distrained, and shall levy and raise thereout the said sum of [*the amount of the said penalty, or mitigated penalty, and costs*] and all reasonable costs and charges of taking, keeping and selling such distress, rendering the overplus, if any, to the said *E. O.*; and you are to certify to me what you shall have done by virtue of this my warrant.

Given under my hand and seal the day of

(signed)
One of His Majesty's Justices of the Peace
for the said of

No. 5.

WARRANT of COMMITMENT for want of sufficient Distress.

County [*or, as the case may be*] of } TO
To wit. and also to the Keeper of the Common Gaol [*or*, House of Correction] at

WHEREAS [*as in the Warrant of Distress to the commencement of the words,* Therefore I command you," *and instead thereof proceed as follows:*]

And whereas a warrant hath been duly issued for levying the said sum of [*the amount of the penalty, or mitigated penalty, and costs*] by distress and sale of the goods and chattels of the said *E. O.*; and it now appearing to me, that no sufficient distress can be found whereon to levy the said sum of [*the amount of the penalty, or mitigated penalty, and costs*] Therefore I command you the said
to apprehend and take the said *E. O.* and safely convey him to the common gaol [*or*, house of correction] at and there to deliver him to the Keeper thereof, together with this warrant; and I do hereby command you the said Keeper to receive into your custody in the said gaol [*or*, house of correction] him the said *E. O.* and him therein safely to keep for the space of
unless the said sum of [*the amount of the penalty, or mitigated penalty, and costs*] shall be sooner paid.

Given under my hand and seal the day of

(signed)
One of His Majesty's Justices of the Peace
for the said of

No. 6.

No. 6.

ADJUDICATION of ACQUITTAL by a Justice of the Peace.

County [*or, as the case may be*] of
To wit.

BE it Remembered [*proceed as in the form* No. 3. *to set forth the exhibiting of the Information, the Charge, the summoning of the Defendant and his appearance, and the plea of Not Guilty, or his default of appearance, as the case may be, and then proceed as follows*:] Whereupon I, *C. D.* Esquire, one of His Majesty's Justices of the Peace for the said did proceed to examine into the truth of the said charge, and the offence charged upon the said *E. O.* in the said information not having been proved to my satisfaction, I do therefore hereby adjudge him the said *E. O.* not to be guilty of such offence, and that the said Information be dismissed.

Given under my hand and seal this day of

No. 7.

ADJUDICATION of the GENERAL or QUARTER SESSIONS, reversing the Judgment of Acquittal on Appeal, and convicting the Defendant.

County [*or, as the case may be*] of
To wit.

AT the General [*or*, Quarter] Sessions of the Peace holden at in and for the said on the day of before *G. H., I. K.* Esquires, and others, Justices of our Lord the King, assigned to keep the peace of our said Lord the King, in and for the aforesaid, and also to hear and determine divers felonies, trespasses and other misdemeanors committed in the said

WHEREAS on the day of at in the said an information was exhibited by *A. B.*, an officer of His Majesty's Stamp Duties, [*or*, by *A. B.* a Person duly authorized by the Commissioners of Stamps and Taxes to prosecute the same information, *or, as the case may be*] on behalf of His Majesty, against *E. O.* of [&c.] which said information charged that the said *E. O.* on the [*here state the offence as in the information*], contrary to the form of the Statute in such case made and provided; whereupon the said *E. O.* was duly summoned to answer the said charge, and upon the hearing of the said information before *C. D.* Esquire, one of His Majesty's Justices of the Peace for the said of the said *E. O.* was adjudged to be not guilty of the offence in the said information charged, and the said Information was adjudged to be dismissed, from which adjudication the said *A. B.* the Prosecutor in such behalf hath appealed to the present General [*or*, Quarter] Sessions of the Peace in and for the said

AND whereas upon the hearing of the said appeal, it manifestly appears to the court here, that the said *E. O.* is guilty of the offence charged in the said information, and that the said appeal ought to be allowed, and the said adjudication reversed; IT is therefore Ordered by the Court, That the said appeal of the said *A. B.* the Prosecutor as aforesaid, be and the same is hereby allowed, and the said adjudication of the said *C. D.* reversed, and the Court doth hereby convict the said *E. O.* of the said offence, and doth adjudge that he hath forfeited for his said offence the sum of [*in case the Court exercises the power of mitigation, add,* which the court doth mitigate and lessen to the sum of] and this Court doth assess and allow the costs and charges of the Prosecutor herein, at the sum of to be paid by the said *E. O.* over and besides the said sum of [*the said penalty, or mitigated penalty, as the case may be.*]

By the Court,
(signed)
Clerk of the Peace.

No. 8.

No. 8.

WARRANT of DISTRESS by Sessions where Acquittal reversed, and Defendant convicted.

County [*or, as the case may be*] of } TO
To wit.

WHEREAS at the General [*or,* Quarter] Sessions of the Peace, holden at in and for the said on the day of *E. O.* of, [&c.] was upon appeal duly convicted of a certain offence, for that he the said *E. O.* on the day of [*here state the offence*], and thereupon the Court did adjudge that the said E. O. had forfeited for his said offence the sum of [*in case of mitigation add,* which the said Court did mitigate to the sum of] over and besides the costs and charges of the Prosecutor, to be paid by the said *E. O.*, and assessed and allowed at the sum of making together the sum of Therefore, We, *G. H.* and *I. K.* Esquires, two of the Justices present at the said sessions, do command you to levy the said sum of [*the amount of the penalty or mitigated penalty and costs*], by distraining, &c. [*proceed as in the Form,* No. 4, *using the plural instead of the singular number with reference to the Justices granting the warrant.*]

Given under our hands and seals, this day of

No. 9.

WARRANT of COMMITMENT for want of Distress by Sessions, where Acquittal reversed and Defendant convicted.

County [*or, as the case may be*] of } TO and to the Keeper of the Common Gaol [*or,* House of Correction
To wit.

at [*Proceed as in the Form* No. 8, *to set forth the conviction and the amount of the penalty, or mitigated penalty, nnd costs in which the defendant is convicted, and then as follows:*]

And whereas We, *G. H.* and *I. K.*, Esquires, two of the Justices present at the said sessions, did issue our warrant for levying the said sum of [*the amount of the penalty or mitigated penalty and costs*] by distress and sale of the goods and chattels of the said *E. O.*; and it now appearing to us that no sufficient distress can be found whereon to levy the said sum of [*the amount of the penalty, or mitigated penalty, and costs*] Therefore we command you [*as in Form,* No. 5, *using the plural instead of the singular number with reference to the Justices granting the warrant.*]

Given under our hands and seals this day of

No. 10.

WARRANT of DISTRESS by Sessions on affirming Conviction.

County [*or, as the case may be*] of
To wit. } TO

WHEREAS on the day of at E. O. of was duly convicted before *C. D.* one of His Majesty's Justices of the Peace of and for the said for that he the said *E. O.* on the day of [*here state the offence*] contrary to the form of the Statute in such case made and provided; and thereupon the said Justice did declare and adjudge that he the said *E. O.* had forfeited for his said offence the sum of [which the said Justice did mitigate to the sum of *if the case be so*] and the said Justice did assess and allow the costs and charges of the Prosecutor at the sum of to be paid by the said *E. O.* over and besides the said sum of [*the penalty or mitigated penalty.*]

And whereas the said *E. O.* did appeal from the said conviction to the General [*or,* Quarter] Sessions of the Peace, holden on the day of at in and for the said

And whereas upon hearing the said appeal the Court did affirm the said conviction, and did assess and allow the costs of the Prosecutor to be paid by the said Defendant at the sum of making together with the said former sums the sum of Therefore We, *G. H.* and *I. K.* Esquires, two of the Justices present at the said Sessions, do command you to levy the said sum of [*the penalty, or mitigated penalty, and the whole of the said costs*] by distraining [*as in Form* N° 8.]

Given under our hands and seals, this day of

No. 11.

WARRANT of COMMITMENT by Sessions on affirming Conviction.

County [*or, as the case may be*] of
To wit. } TO

and to the Keeper of the Common Gaol [*or,* House of Correction] at

WHEREAS [*as in form* N° 10. *to the words,* " making together with the said former sums, the sum of " *inclusive* :]

And whereas We, *G. H.* and *I. K.* Esquires, two of the Justices present at the said Sessions, did issue our warrant [*proceed as in Form* N° 9.]

Given under our hands and seals this day of

INDORSEMENTS, if required, on any of the foregoing Warrants.

REQUISITION.

I [*or*, We] do hereby require that authority be given for the execution of this warrant in the county [*or, as the case may be*] of

Dated this day of

(signed)

AUTHORITY.

Let this warrant be executed in the county [*or, as the case may be*] of by

Dated this day of

(signed)

One of His Majesty's Justices of the Peace of and for the *said* of

Stamp Duties.

A

BILL

[AS AMENDED ON RE-COMMITMENT]

To consolidate and amend the Laws relati
to the Stamp Duties.

(*Prepared and brought in by*
Mr. Baring, Mr. Chancellor of the Excheq
and Mr. Ord.)

Ordered, by The House of Commons, *to be Printed,*
20 *May* 1836.

[*Price* 2*s.* 6*d.*]

288.

STAMP DUTIES,

GREAT BRITAIN AND IRELAND.

SCHEDULE (A.)

Ordered, by The House of Commons, *to be Printed,*
20 *May* 1836.

The SCHEDULES referred to in this ACT.

SCHEDULE (A.)

	GREAT BRITAIN.	IRELAND.
ADMINISTRATION, with a Will annexed.—*See* PROBATE.	£. s. d.	£. s. d.
ADMINISTRATION, without a Will. *See* LETTERS OF.		
ADMISSION of any person to act as an Advocate in any of the Ecclesiastical Courts, or in the High Court of Admiralty, in *England* or *Ireland* respectively - - - - - - - - -	50 – –	30 – –
ADMISSION of any person to act as a Member of the Faculty of Advocates in *Scotland* - - - - - - - - -	50 – –	
Exemption from the preceding and all other Stamp Duties: *Where an Advocate, admitted in one Court in England, shall be admitted as an Advocate in any other Court in England, and where an Advocate admitted in one Court in Ireland shall be admitted as an Advocate in any other Court in Ireland, his latter admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former admission, according to the laws then in force.*		
ADMISSION of any person to the degree of a Barrister at Law in any of the Inns of Court - - - - - - - - - - -	50 – –	30 – –
ADMISSION of any person to act as an Attorney, Solicitor or Proctor, in any Court in *England*; or as a Sworn Clerk, Side Clerk, Clerk in Court, or other Clerk or Officer, in any Court in *England*, whose business and emoluments (like those of an Attorney or Solcitor) shall depend upon his being retained and employed by clients or suitors, and shall therefore be wholly uncertain in amount - - - - - -	25 – –	
Exemptions from the preceding and all other Stamp Duties: *Where any person, duly admitted an Attorney or Solicitor in any Court of Law or Equity in England, shall afterwards be admitted an Attorney or Solicitor in any other Court of Law or Equity in England, or shall be re-admitted in the same Court, the latter admission or re-admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former admission, according to the laws then in force.* But in all cases, not expressly exempted, the said Duty is to be paid on every admission of the same person.		
ADMISSION of any person to act as an Attorney or Solicitor in any Court in *Ireland* - - - - - - - - -	- - -	20 – –
Exemptions from the preceding and all other Stamp Duties: *Where any person, duly admitted an Attorney or Solicitor in any Court of Law or Equity in Ireland, shall afterwards be admitted an Attorney or Solicitor in any other Court of Law or Equity in Ireland, or shall be re-admitted in the same Court, the latter admission or re-admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former admission, according to the laws then in force.* But in all cases not expressly exempted, the said Duty is to be paid on every admission of the same person.		
ADMISSION of any person to act as a Proctor in any Ecclesiastical Court held in the City or County of the City of *Dublin* - - -	- - -	20 – –
ADMISSION of any person to act as a Proctor in any other Ecclesiastical Court in *Ireland* - - - - - - - - - -	- - -	10 – –
ADMISSION of any person to act as a Writer to the Signet, or as an Attorney or Sworn Clerk in the Court of Exchequer, or as a Solicitor in the Supreme Courts, or as an Agent in the Court of Session, or as a Procurator or Solicitor in any other Court in *Scotland* - - -	25 – –	

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ADMISSION—*continued.*	£. s. d.	£. s. d.
And where any person shall be first admitted to act in any of the capacities of a Writer to the Signet, or an Attorney or Sworn Clerk in the Court of Exchequer, or a Solicitor in the Supreme Courts, or an Agent in the Court of Session in *Scotland*, who shall not have been before bound to serve as a clerk or apprentice, under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture or articles of clerkship or apprenticeship, in order to admission to act in some one of the capacities in this clause mentioned; his admission shall (except in the case described in the next succeeding clause of this Schedule) be charged with a *further* Duty of - - - -	60 - -	
And where any person shall be first admitted to act in any of the capacities mentioned in the immediately preceding clause of this Schedule, who shall not have been before bound to serve as a clerk or apprentice, in order to his admission to act in some one of those capacities, but who shall have been before bound to serve as a clerk or apprentice, either under an Indenture or other Instrument executed after the commencement of this Act, and duly stamped as articles of apprenticeship, in order to his becoming a Notary Public only, or under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture or articles of clerkship or apprenticeship, in order to admission to act as a Procurator or Solicitor, in some inferior Court in *Scotland*; his admission shall be charged with a *further* Duty of -	30 - -	
And where any person shall be first admitted to act as a Procurator or Solicitor in any inferior Court in *Scotland*, who shall not have been before bound to serve as a clerk or apprentice, either under an Indenture or other Instrument executed after the commencement of this Act, and duly stamped as articles of apprenticeship, in order to his becoming a Notary Public only, or under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture or articles of clerkship or apprenticeship, in order to admission to act in some one of the capacities of a Writer to the Signet, an Attorney or Sworn Clerk in the Court of Exchequer, a Solicitor in the Supreme Courts, an Agent in the Court of Session, or a Procurator or Solicitor in some other Court in *Scotland*; his admission shall be charged with a *further* Duty of - - - - - - - - - -	30 - -	
Provided always, That neither of the said further Duties shall be charged upon any admission of a person who shall either have before served a clerkship or apprenticeship for five years to a Writer to the Signet, or to an Attorney or Sworn Clerk in the Court of Exchequer, or to a Solicitor in the Supreme Courts, or to an Agent in the Court of Session in *Scotland*, under regular articles or indentures of clerkship or apprenticeship, completely executed before the 10th day of October 1808, and upon which shall have been paid the Stamp Duty payable by law for the same at the date thereof; or who shall have before obtained a duly stamped admission to act in any one of the capacities mentioned in this clause, dated subsequently to the 2d day of July 1808, and upon which an appropriate further Duty shall have been paid.		
And provided, That no person who may be liable to a further Duty upon his first admission to act in any of the capacities mentioned in the immediately preceding clause of this Schedule, shall be charged with a higher further Duty than 30 *l.* upon such admission; if he shall have before obtained a duly stamped admission to act as a Procurator or Solicitor in any inferior Court in *Scotland*, dated subsequently to the 2d day of July 1808, and upon which an appropriate further Duty shall have been paid.		
And likewise provided, That neither of the said further Duties shall be charged upon the admission of any person to act as a Procu-		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ADMISSION—*continued.*	£. s. d.	£. s. d.
rator or Solicitor in any inferior Court in *Scotland*, who shall have before served a clerkship or apprenticeship for five years to a Writer to the Signet, or to an Attorney or Sworn Clerk in the Court of Exchequer, or to a Solicitor in the Supreme Courts, or to an Agent in the Court of Session, or to a Procurator or Solicitor in some other Court in *Scotland*, under regular articles or indentures of apprenticeship, completely executed before the 10th day of October 1808, and upon which shall have been paid the Stamp Duty payable by law for the same at the date thereof.		
Exemptions.		
Where any person, duly admitted to act in any of the said capacities of a Writer to the Signet, an Attorney or Sworn Clerk in the Court of Exchequer, a Solicitor in the Supreme Courts, or an Agent in the Court of Session, or as a Procurator or Solicitor, in any inferior Court in Scotland, shall be again admitted to act in the same capacity, or shall be also admitted to act in any other or others of those capacities, his latter admission or admissions shall be free from the said Duty of 25 l.		
Provided, That in each of the foregoing cases, the first or other previous admission shall have been duly stamped according to the laws in force at its date or since.		
But in all cases not expressly exempted, the said Duty of 25 *l.* is to be paid on every admission of the same person.		
ADMISSION of any person as a Master in Ordinary in Chancery, or as one of the Six Clerks, or one of the Cursitors of the Court of Chancery, or as a Sworn Clerk, Side Clerk, Clerk in Court, or other clerk or officer whatsoever in any Court of the United Kingdom, who must necessarily be employed to do certain official business, and whose emoluments shall therefore be so far fixed and certain:		
Where the salary, fees and emoluments of the office or appointment shall not exceed 50 *l.* per annum - - - - - - -	2 10 -	2 10 -
And where the same shall exceed 50 *l.* per annum, then for every 50 *l.* per annum, and also for any fractional part of 50 *l.* - -	2 10 -	2 10 -
The said fees and emoluments to be estimated according to the average amount thereof for three years preceding, if practicable; and if not, according to the best information that can be obtained.		
Exemptions from the preceding and all other Stamp Duties:		
Where any officer shall be admitted annually, every admission of the same individual after the first shall be free of Duty, provided the proper Duty shall have been paid on his first admission.		
All admissions of officers, proceeding upon any grants of or appointments to offices, which shall be charged with the Duties hereinafter mentioned.		
But in all cases not expressly exempted, the proper Duty is to be paid on every admission of the same person.		
ADMISSION of any person to act as a Notary Public—*See* FACULTY.		
ADMISSION of any person to be a member of any of the four Inns of Court in *England* - - - - - - - - - - -	25 - -	
ADMISSION of any Student into the Society of King's Inn in *Ireland*	- - -	25 - -
Exemption from the preceding and all other Stamp Duties:		
Where any person admitted a member of any one of the said Inns of Court shall afterwards be admitted a member of any other of the		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ADMISSION—*continued.*	£. s. d.	£. s. d
said Inns of Court, the latter admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former admission, according to the laws then in force.		
And where any person admitted a member of any of the Inns of Court in England, shall afterwards be admitted into the Society of King's Inn in Ireland; or where any person admitted into the Society of King's Inn in Ireland shall afterwards be admitted a member of any of the Inns of Court in England; the latter admission shall be free of Duty, provided he shall have paid the proper Stamp Duty on his former admission, according to the laws then in force.		
ADMISSION of any person to be a member of either of the societies commonly called Inns of Chancery in *England* - - - - -	3 – –	
ADMISSION or License of any person by any College or Faculty of Physicians in *England* or *Scotland* to exercise the Faculty of Physic, or to practise as a Licentiate, or an Extra Licentiate - - - - -	15 – –	
ADMISSION of any person to be a Fellow of any College or Faculty of Physicians in *England* or *Scotland*, who shall previously have been admitted or licensed by any of the said Colleges or Faculties, to exercise the Faculty of Physic, or to practise as a Licentiate, or an Extra Licentiate, and upon whose admission or license a Stamp Duty of 15*l.* shall have been paid - - - - - - - - - - -	10 – –	
ADMISSION of any person to be a Fellow of any College or Faculty of Physicians in *England* or *Scotland*, not being a person previously admitted or licensed by any of the said Colleges or Faculties to exercise the Faculty of Physic, or to practise as a Licentiate, or an Extra Licentiate, and upon whose admission or license a Stamp Duty of 15*l.* shall have been paid - - - - - - - - - - -	25 – –	
ADMISSION of any person to be a Fellow or Member of the College of Physicians or Surgeons in *Ireland* - - - - - - - -	- - -	20 – –
ADMISSION or Matriculation of any person in any University in *England*	1 – –	
ADMISSION of any person to the degree of a Bachelor of Arts in any University in *England*;		
If conferred in the ordinary course of the University - - - -	3 – –	
If conferred by special grace or royal mandate, or by reason of nobility, or otherwise out of the ordinary course - - - -	5 – –	
ADMISSION of any person to any other Degree in any University in *England*;		
If conferred in the ordinary course of the University - - - -	6 – –	
If conferred by special grace or royal mandate, or by reason of nobility, or otherwise out of the ordinary course, conferring any right of election in such University - - - - - - -	10 – –	
ADMISSION of any person to the degree of Doctor of Medicine in any of the Universities in *Scotland* - - - - - - -	10 – –	
ADMISSION of any person into any Corporation, Guild or Company, in any City, Borough, Burgh or Town Corporate;		
Where the admission shall be in respect of birth, apprenticeship or marriage - - - - - - - - - - -	1 – –	1 – –
And where the same shall be upon any other ground - - - -	3 – –	3 – –
One Duty only to be payable by any person in respect of his admission into any Corporation, and into any Guild or Guilds thereto belonging; such Duty to be payable on the first of such admissions.		
Exemptions from the preceding and all other Stamp Duties:		
The admissions of craftsmen or others entering into any Corporation		

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ADMISSION—*continued.*	£. s. d.	£. s. d.
within any Royal Burgh, Burgh of Regality, or Burgh of Barony in Scotland, incorporated by the magistrates and council of such Burgh, provided such craftsmen or others shall have been previously admitted freemen or burgesses of the Burgh, and have paid the proper Stamp Duty on such admission, according to the laws then in force.		
ADMISSION or Admittance to Copyhold Lands—*See* COPYHOLD.		
ADMISSION to Ecclesiastical Benefices.—*See* COLLATION; DONATION; GIFT; INSTITUTION; and PRESENTATION.		
ADVERTISEMENT. For and in respect of every Advertisement contained in or published with any Gazette or other Newspaper, or contained in or published with any other Periodical Paper, or in or with any Pamphlet or Literary Work - - - - - - - -	– 1 6	– 1 –
Exemptions:		
Any Advertisement relating solely to any criminal or police matters, and inserted in the Newspaper called "Police Gazette or Hue and Cry," published by authority of the Secretary of State; and also any such Advertisement as last aforesaid, or part of any such Advertisement, which may be extracted from the said Newspaper and inserted in any other Newspaper; provided no addition be made thereto, and provided it shall be stated in such last-mentioned Newspaper that such Advertisement or part of Advertisement is so extracted, and the date of the publication of the said Police Gazette or Hue and Cry from which the same shall be extracted shall also be mentioned.		
All Proclamations, Orders of Council, and Acts of State.		
Any Advertisement contained in or published with any Book or Pamphlet, and relating solely to such Book or Pamphlet, or to any other Book or Pamphlet by the same author.		
Any Handbill or other Paper printed and dispersed separately, containing a single Advertisement, and not containing any other matter.		
Advertisements published in Ireland by the Trustees of Hospitals, or other charitable institutions, or by Trustees for any other purpose merely charitable, relative to the business of such hospitals or other charitable institutions, or to the business of such charities.		
AFFIDAVIT or Affirmation not made for the immediate purpose of being filed, read or used, in any action or suit in the High Court of Admiralty, Court of the Cinque Ports exercising Admiralty jurisdiction, the High Court of Appeals in Prize Causes, the Ecclesiastical Courts, the High Court of Delegates, in Admiralty and Ecclesiastical matters, or in any Court of Law or Equity, or any Declaration in lieu of or in the nature of any such Affidavit or Affirmation, for every sheet or piece of paper, parchment or vellum, on which the same shall be written or printed - - - - - - - - - -	– 2 6	– 2 –
See DECLARATION.		
Exemptions from the preceding and all other Stamp Duties:		
Affidavits made before any Justice or Justices of the Peace, or before any Commissioner or Commissioners of any public Board of Revenue, or any of the officers acting under them, or before any other Commissioner or Commissioners appointed or to be appointed by Act of Parliament.		
Affidavits, Depositions or Oaths made regarding the value of the estate and effects of deceased persons, by persons applying for probates of wills or letters of administration, or exhibiting inventories, or applying for confirmations of such estate and effects in Scotland, or by		

AFFIDAVIT—*continued.*

persons claiming a return of Stamp Duty paid upon such probates, letters of administration, confirmations, or inventories respectively.

Affidavits relating to Criminal Prosecutions.

Affidavits which may be required at the Bank of England or Ireland to prove the death of any proprietor of any share in any of the stocks or funds transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stocks or funds, or in anywise relating to the loss, mutilation or defacement of any Bank note or Bank post bill.

Affidavits for the purpose of registering voters at Parliamentary elections in Ireland.

Affidavits to be taken in Ireland before a magistrate acting in any Court of Conscience, or of summary jurisdiction in any Manor Court, or before any Judge of Assize, Commissioner of Oyer and Terminer or Recorder, or assistant Barrister, relative to prosecutions, or trials of indictments, or to civil bills.

Affidavits made in Ireland in pursuance of any Act relative to the Hempen or Linen Manufactures, and Affidavits as to the payment of Corn Premiums, and Affidavits made before the Dublin Society.

Affirmations and Declarations in the several cases of exemption beforementioned.

See also the GENERAL EXEMPTIONS at the end of this Schedule.

AGREEMENT or Contract, accompanied with a deposit of Title Deeds for making a mortgage, wadset or other security on any estate or property therein comprised.—*See* MORTGAGE.

AGREEMENT, or any Minute or Memorandum of an Agreement for a lease or tack.—*See* LEASE.

AGREEMENT, or any Minute or Memorandum of an Agreement, made in *England*, or *Ireland*, under hand only; or made in *Scotland*, without any clause of registration (*and not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty*) where the matter thereof shall be of the value of 20 *l.* or upwards, whether the same shall contain an actual contract or be only evidence of a contract, or obligatory upon the parties, from its being a written instrument, together with every schedule, receipt or other matter put or indorsed thereon, or annexed thereto;

	GREAT BRITAIN. £.	s.	d.	IRELAND. £.	s.	d.
Where the same shall not contain more than 1,080 words - -	1	-	-	-	10	-
And where the same shall contain more than 1,080 words - -	1	15	-	1	-	-
And for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further *progressive* Duty of -	1	2	6	-	10	-

Provided always, That where divers letters shall be offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient, if any one of such letters shall be stamped with a Duty of 1 *l.* 15*s.* in *Great Britain*, or 1 *l.* in *Ireland*, although the same shall, in the whole, contain twice the number of 1,080 words or upwards.

Exemptions from the preceding and all other Stamp Duties:

Label, Slip, or Memorandum containing the heads of Sea Insurances or Fire Insurances to be made by the Corporation of the Royal Exchange Assurance and London Assurance respectively.

Memorandum or Agreement for the hire of any labourer, artificer, manufacturer or menial servant.

Memorandum, Letter or Agreement made for or relating to the sale of any goods, wares or merchandize.

Letters containing any Agreement (not before exempted) in respect of any merchandize, or evidence of such an Agreement, which shall pass

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND,		
	£.	s	d.	£.	s.	d.
AGREEMENT—*continued.* *by the post, between merchants or other persons carrying on trade or commerce, and residing and actually being at the time of sending such letters at the distance of fifty miles from each other.* *See* also the General Exemptions at the end of this Schedule						
ANNUITY, Deed granting any, for a pecuniary consideration.—*See* Conveyance and Bond.						
ANNUITY DEED, whether voluntary or gratuitous, or upon any good or valuable consideration, other than a pecuniary consideration.—*See* Settlement.						
ANNUITY, Release or other Conveyance on the re-purchase of any annuity or rent-charge made in the original grant thereof redeemable or subject to be re-purchased, provided the original grant shall have been charged with, and shall have paid, the proper *ad valorem* Duty, exceeding 1 *l.* 15*s.* in *Great Britain,* or 1 *l.* in *Ireland,* by and under any Act in force at the date thereof	1	15	–	1	–	–
See also Progressive Duty.						
But if such original grant shall not have been charged with, or shall not have paid such *ad valorem* Duty, then such Release or Conveyance shall pay the same Duty as on an original grant of an annuity; for which, *see* Bond, Conveyance.						
APPOINTMENT, in execution of any Power, of Land or other property, real or personal, or of any use or interest therein, where made by any writing, not being a deed or will	1	15	–	1	–	–
See also Progeessive Duty.						
If made by Deed, *see* Deed.						
APPOINTMENT of a Chaplain operating as a qualification to hold two ecclesiastical benefices	2	–	–	2	–	–
APPOINTMENT of a Gamekeeper.—*See* Deputation.						
APPOINTMENT to Offices or Employment.—*See* Admission, Grant.						
APPRAISEMENT or Valuation of any Estate or Effects, real or personal, heritable or moveable, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs required, or of the materials and labour used or to be used in any building, or of any artificer's work whatsoever.						
Where the amount of such Appraisement or Valuation shall not exceed 25 *l.*	–	1	3			
Exceeding 25 *l.* and not exceeding 50 *l.*	–	2	6			
And where it shall exceed 50 *l.*, then for every 50 *l.*, and also for any fractional part of 50 *l.* to which the same shall amount	–	2	6			
Exemptions:						
Appraisements or Valuations made in pursuance of the Order of any Court of Admiralty or Vice-Admiralty, or of any Court of Appeal from any sentence, adjudication, or judgment of any Court of Admiralty or Vice-Admiralty.						
Appraisements or Valuations incident to any judicial proceedings, or to legal diligence or execution in Scotland.						
Appraisements or Valuations of any property made for the purpose of ascertainiug the Stamp Duty payable on any Probate or Letters of Administration in England, or on any Inventory of the personal or moveable Estate of any person deceased in Scotland, or the Legacy Duty payable in respect of such property.						
APPRAISER'S License.—*See* License.						

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
APPRENTICESHIP and CLERKSHIP—Indenture or other Instrument or Writing, containing the covenants, articles or agreements, for or relating to the service of any apprentice, clerk or servant, who shall be put or placed to or with any master or mistress, to learn any profession, trade or employment whatsoever, (*except articles of clerkship to attornies and others, hereinafter specifically charged:*)		
If there shall be no consideration, or if the sum of money, or the value of any other matter or thing which shall be paid, given, assigned or conveyed, or agreed or be secured to be paid, given, assigned or conveyed, to or for the use or benefit of the master or mistress, with or in respect of such apprentice, clerk or servant, or both the money and value of such other matter or thing, shall not exceed 10*l.* - - - - - - - - - -	– 5 –	– 2 6
If the same shall exceed 10*l.* and not exceed 20*l.* - - -	– 10 –	– 5 –
If the same shall exceed 20*l.* and not exceed 40*l.* - - -	1 – –	– 10 –
If the same shall exceed 40*l.* and not exceed 50*l.* - - -	2 –	1 – –
If the same shall exceed 50*l.* and not exceed 75*l.* - - -	3 – –	1 10 –
If the same shall exceed 75*l.* and not exceed 100*l.* - - -	4 – –	2 – –
And if the same shall exceed 100*l.*, then for every 50*l.*, and also for any fractional part of 50*l.* of such premium - - - -	2 – –	1 – –
APPRENTICESHIP and CLERKSHIP—Indenture or other Instrument or Writing, containing the covenants, articles or agreements for or relating to the service of any such apprentice, clerk or servant as aforesaid, who shall be put or placed to or with a new master or mistress, either by assignment, transfer or turnover, or upon the death, absence or incapacity of the former master or mistress, or otherwise, or any writing whatever, whereby any such assignment, transfer or turnover may be effectuated or ascertained (*except articles of clerkship to Attornies and others, hereinafter specifically charged:*)		
Where there shall be any such valuable consideration as aforesaid moving to the new master or mistress, exclusive of any part of the consideration to the former master or mistress, which may be returned, or given or transferred to the new master or mistress -	-- Such and the like Duty, in proportion to the amount or value of such new consideration only, as is before charged on any original indenture of Apprenticeship.	
And where there shall be no such new consideration - - -	– 5 –	– 2 6
And where there shall be duplicates or two parts of any such indenture, or other instrument or writing relating to any such apprentice, clerk or servant as aforesaid, each part shall be charged with the Duty before mentioned, in all cases where the same shall not exceed 35*s.* in *Great Britain*, or 1*l.* in *Ireland*; and where the same shall exceed that sum, only one part shall be charged with the said *ad valorem* Duty, or Duty in proportion to the consideration, and the other part shall be charged with a Duty of - - -	1 15 –	1 – –

Note.—And the part bearing the *ad valorem* or higher Duty shall belong to and be kept by the apprentice, clerk or servant, or some person on his or her behalf, upon his or her being first placed out; and in case of any subsequent placing out, by assignment or otherwise, the part bearing the *ad valorem* Duty on that occasion (if any) shall belong to and be kept by the former master or mistress, or his or her representatives, or by the apprentice, clerk or servant, or some person on his or her behalf: and in each of the said cases, the other part bearing the lower Duty hereby charged thereon, shall belong to and be kept by the original master or mistress, or the new master or mistress, as the case may be; and the same shall be respectively received in evidence accordingly.

And see PROGRESSIVE DUTY.

Exemptions from the preceding and all other Stamp Duties:

Indentures of parish and voluntary apprentices to the sea service, and also Indentures of apprenticeship to watermen being members of the Watermen's Company of London, and Counterparts or Duplicates and Assignments of such Indentures.

Indentures or other Instruments for placing out poor children apprentices, by or at the sole charge of any parish or township, or by or at

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
APPRENTICESHIP and CLERKSHIP—*continued.*	£. s. d.	£. s d.
the sole charge of any public charity or hospital, or pursuant to any Act for the regulation of parish apprentices.		
And all assignments of such poor apprentices, provided there shall be no such valuable consideration as aforesaid given to the new master or mistress, other than what may have been or shall be given by any parish or township, or by any public charity.		
ARTICLES of CLERKSHIP or Contract, whereby any person shall first become bound to serve as a clerk, in order to his admission as an Attorney or Solicitor:		
In any of His Majesty's Courts at *Westminster*	120 – –	
In any of the Courts of the Counties Palatine of *Lancaster* and *Durham*, or in any other Court of Record in *England* holding Pleas, where the debt or damage amounts to 40*s.*	60 – –	
ARTICLES of CLERKSHIP or Contract, whereby any person (*not being an Attorney of one of the Courts at Westminster*), shall first become bound to serve as a clerk, in order to his admission as a Sworn Clerk in the office of the Six Clerks of the Court of Chancery, or as a Sworn Clerk, Clerk in Court or Side Clerk in the office of His Majesty's Remembrancer in the Court of Exchequer in *England*	120 – –	
ARTICLES of CLERKSHIP or Contract, whereby any person having entered into any articles of clerkship or contract, duly stamped according to the law in force at the date thereof, in order to his admission as a Sworn Clerk, Clerk in Court, or Side Clerk in the Court of Chancery, or Court of Exchequer, or in order to his admission as an Attorney or Solicitor in any of the Courts at *Westminster*, shall afterwards enter into any such articles or contract as aforesaid, for any other of those purposes	1 15 –	
And where the same articles of clerkship shall be a qualification to any person to be admitted, not only as an Attorney or Solicitor in any of the Courts at *Westminster*, but also as a Sworn Clerk, Clerk in Court, or Side Clerk in the Court of Chancery, or Court of Exchequer, or as an Attorney or Solicitor in any of the inferior Courts aforesaid; such articles shall not be charged with more than one Duty of 120 *l.*		
ARTICLES of CLERKSHIP or Contract, whereby any person shall first become bound to serve as a clerk, in order to his admission as a Proctor in the High Court of Admiralty in *England*, or in any of the Ecclesiastical Courts in Doctors' Commons	120 – –	
ARTICLES of APPRENTICESHIP, Indenture or other Instrument, whereby any person shall first become bound to serve as a clerk or apprentice, in order to his becoming a Notary Public only	30 – –	30 – –
Provided always, That the said Duty of 30*l.* shall not be charged in *Scotland* upon any such indenture or other instrument, if the apprentice shall have been before bound to serve as a clerk or apprentice under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an Indenture or articles of clerkship or apprenticeship, in order to admission as a Writer to the Signet, attorney, solicitor, agent or procurator in *Scotland*.		
ARTICLES of APPRENTICESHIP, Indenture or other Instrument, whereby any person shall first become bound to serve as an apprentice or clerk to any Attorney or Solicitor, in order to his admission as an Attorney or Solicitor in any of His Majesty's Courts in *Ireland*	– – –	100 – –
ARTICLES of APPRENTICESHIP, Indenture or other Instrument, whereby any person shall first become bound to serve as a clerk or an apprentice, in order to his admission as a Proctor in the Court of Prerogative in *Dublin*	– – –	100 – –
ARTICLES of APPRENTICESHIP, Indenture or other Instrument, whereby any person shall first become bound to serve as a clerk or an apprentice, in order to his admission as a Proctor in any other Court in *Ireland*	– – –	10 – –

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
ARTICLES of APPRENTICESHIP, Indenture or other Instrument, whereby any person shall first become bound to serve as a clerk or an apprentice, in order to his admission into the Court of Admiralty in *Ireland*	– – –	30 – –
ARTICLES or Indenture of Clerkship or Apprenticeship, whereby any person shall become bound to serve as a clerk or apprentice, in order to his admission to act as a Writer to the Signet, or as an Attorney or Sworn Clerk in the Court of Exchequer, or as a Solicitor in the Supreme Courts, or as an Agent in the Court of Sessions in *Scotland,* who shall not have been before bound to serve as a clerk or apprentice, under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture or articles of clerkship or apprenticeship, in order to admission to act in some one of the capacities in this clause mentioned (*except in the case described in the next succeeding clause of this Schedule*)	60 – –	
ARTICLES or Indenture of Clerkship or Apprenticeship, whereby any person shall become bound to serve as a clerk or apprentice, in order to his admission to act in any of the capacities mentioned in the immediately preceding clause of this Schedule, who shall not have been before bound to serve as a clerk or apprentice, in order to his admission to act in some one of those capacities, but who shall have been before bound to serve as a clerk or apprentice, either under an Indenture or other Instrument executed after the commencement of this Act, and duly stamped as articles of apprenticeship, in order to his becoming a Notary Public only, or under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture or articles of clerkship or apprenticeship, in order to admission to act as a Procurator or Solicitor in any inferior Court in *Scotland*	30 – –	
ARTICLES or Indenture of Clerkship or Apprenticeship, whereby any person shall become bound to serve as a clerk or apprentice, in order to his admission to act as a Procurator or Solicitor in any inferior Court in *Scotland,* who shall not have been before bound to serve as a clerk or apprentice, either under an indenture or other instrument executed after the commencement of this Act, and duly stamped as articles of apprenticeship in order to his becoming a Notary Public only, or under an indenture or articles executed subsequently to the 10th day of October 1808, and duly stamped as an indenture, or articles of clerkship or apprenticeship, in order to admission to act in some one of the other capacities mentioned in the two immediately preceding clauses of this Schedule	30 – –	
ARTICLES or Indenture of Clerkship or Apprenticeship, not otherwise charged in this Schedule, whereby any person shall become bound to serve as a clerk or apprentice to a Writer to the Signet, or to an Attorney or Sworn Clerk in the Court of Exchequer, or to a Solicitor in the Supreme Courts, or to an Agent in the Court of Session, or to a Procurator or Solicitor in any other Court, or to a Notary Public in *Scotland*	1 15 –	
Provided always, That the said Duty of 60*l.* shall not be charged upon any clerkship or apprenticeship of a person who shall have before obtained a duly stamped admission to act in any one of the said capacities of a Writer to the Signet, or an Attorney or Sworn Clerk in the Court of Exchequer, or a Solicitor in the Supreme Courts, or an Agent in the Court of Sessions in *Scotland,* dated subsequently to the 2d day of July 1808, and upon which an appropriate further Duty shall have been paid.		
And likewise provided, That no higher Duty than 30*l.* shall be charged upon any clerkship or apprenticeship, in order to admission to act as a Writer to the Signet, or as an Attorney or Sworn Clerk in the Court of Exchequer, or as a Solicitor in the Supreme Courts, or as an agent in the Court of Sessions in *Scotland*; if the clerk or apprentice shall have before obtained a duly stamped admission to act as a Procurator or Solicitor in some one of the other		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ARTICLES—*continued.*	£. s. d.	£. s. d.
Courts in *Scotland,* dated subsequently to the 2d day of July 1808, and upon which an appropriate further Duty shall have been paid.		
And likewise provided, That the said Duty of 30 *l.* shall not be charged upon any clerkship or apprenticeship, in order to admission to act as a Procurator or Solicitor in any inferior Court in *Scotland;* if the clerk or apprentice shall have before obtained a duly stamped admission to act in any such capacity, dated subsequently to the 2d day of July 1808, and upon which an appropriate further Duty shall have been paid.		
ARTICLES of CLERKSHIP or APPRENTICESHIP, Indenture or other Instrument, whereby any person shall become bound to serve as a clerk or apprentice, in order to any such admission as aforesaid in *England, Scotland* or *Ireland,* or in order to his becoming a Notary Public.		
For the counterpart or duplicate thereof - - - - - -	1 15 -	1 10 -
Provided always, That where there shall be a counterpart or duplicate of any such articles, indenture or other instrument, chargeable with any Stamp Duty amounting to 10 *l.* or upwards, such articles or indenture, together with the counterpart or duplicate thereof, shall be produced to the Commissioners of Stamps and Taxes, duly executed and duly stamped, with the Duty hereby charged thereon respectively; and thereupon such counterpart or duplicate shall be further stamped with a particular stamp to be provided for the purpose of denoting the payment of the proper Stamp Duty on the original articles or indenture.		
ARTICLES or Indenture of Clerkship or Apprenticeship, or other Instrument or Contract, whereby any person shall become bound to serve as a clerk or apprentice, in order to any such admission as aforesaid, or in order to his becoming a Notary Public, either in *Great Britain* or *Ireland,* for the residue of the term for which he was originally bound, or for the purpose of completing the residue of the necessary term of his clerkship or apprenticeship, in consequence of the death of his former master, or of the contract between them being vacated by consent or by rule of Court, or in any other event - - - - -	1 15 -	1 10 -
And for any counterpart or duplicate thereof - - - - -	1 15 -	1 10 -
ARTICLES of CLERKSHIP, or Contract, or Indenture of Apprenticeship, whereby any person having been before bound to serve as a clerk or apprentice, in order to any such admission as aforesaid, or in order to his becoming a Notary Public, either in *Great Britain* or *Ireland,* and not having completed or perfected his service, so as to entitle him to such admission, or to become a Notary Public, shall become bound afresh, for a new term of years, for the same purpose -	- - The same Duty as would be payable on any original articles, contract, or indenture for such purpose.	
And for any counterpart or duplicate thereof - - - - -	1 15 -	1 10 -
But in this case, the Stamp used on the Articles, Contract or Indenture first entered into for the said purpose, shall be allowed as a spoiled stamp, on being delivered up to the Commissioners of Stamps and Taxes, to be cancelled within six calendar months after the execution of the new Articles, Contract or Indenture.		
And in all the aforesaid several cases of Articles of Clerkship.—*See* also Progressive Duty.		
ASSIGNATION or Assignment, upon the Sale of any Property.—*See* Conveyance.		
ASSIGNATION in Security.—*See* Mortgage.		
ASSIGNATION of any Wadset, Heritable Bond, &c.—*See* Mortgage.		
ASSIGNMENT of any Mortgage, or other similar Security.—*See* Mortgage.		
ASSIGNATION or Assignment of any Property, real or personal, heritable or moveable, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty* - - - - - -	1 15 -	1 - -

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
ASSIGNMENT of JUDGMENTS in *Ireland*—For each Judgment assigned:						
Where the Penalty of any such Judgment assigned shall not amount to 500*l.*	–	–	–	–	5	–
Where such Penalty shall amount to 500*l.* and shall not amount to 1,000*l.*	–	–	–	–	10	–
Where such Penalty shall amount to 1,000*l.* and shall not amount to 2,000*l.*	–	–	–	–	15	–
Where such Penalty shall amount to 2,000*l.* and shall not amount to 4,000*l.*	–	–	–	1	–	–
And where such Penalty shall amount to 4,000*l.* or upwards	–	–	–	2	–	–
See also PROGRESSIVE DUTY.						
AWARD in *England,* and Award or Decree-Arbitral in *Scotland*	1	15	–			
See also PROGRESSIVE DUTY.						
Exemptions:						
Awards and Decrees-Arbitral, where the matter thereof shall be under the value of 20l.						
BANK of ENGLAND or IRELAND.—*See* PROMISSORY NOTE.						
BANKERS.—*See* LICENSE—PROMISSORY NOTE.						
BARGAIN and SALE (or Lease) for a year, for vesting the possession of lands or other hereditaments, and enabling the bargainee to take a release of the freehold or inheritance thereof:						
Where the release shall be chargeable with any *ad valorem* Stamp Duty or Duties, not exceeding in the whole the sum of 1*l.* 15*s.* the bargain and sale (or lease) for a year shall be chargeable with a Stamp Duty of equal amount with such *ad valorem* Duty or Duties.						
And in all other cases such bargain and sale (or lease) for a year shall be chargeable with the Duty of	1	15	–			
BARGAIN and SALE (to be inrolled) of any estate of freehold, in lands or other hereditaments, upon the sale thereof, or by way of mortgage.—*See* CONVEYANCE, MORTGAGE.						
BARGAIN and SALE (to be inrolled) of any estate of freehold, in lands, or other hereditaments, upon any other occasion than the mortgage or sale thereof	5	–	–	1	–	–
And in all the aforesaid several cases of Bargain and Sale.—*See also* PROGRESSIVE DUTY.						
BILL; viz.						
Inland BILL of EXCHANGE, Draft or Order for the payment to order at a certain period, not exceeding Seven Days after date of any sum of money,						
Amounting to 40*s.* and not exceeding 25*l.*	–	–	3	–	–	2
Exceeding 25*l.* and not exceeding 50*l.*	–	–	6	–	–	4
Exceeding 50*l.* and not exceeding 75*l.*	–	–	9	–	–	6
Exceeding 75*l.* and not exceeding 100*l.*	–	1	–	–	–	8
Exceeding 100*l.* and not exceeding 200*l.*	–	2	–	–	1	4
Exceeding 200*l.* and not exceeding 300*l.*	–	2	6	–	1	8
Exceeding 300*l.* and not exceeding 500*l.*	–	3	–	–	2	–
Exceeding 500*l.* and not exceeding 750*l.*	–	4	–	–	2	8
Exceeding 750*l.* and not exceeding 1,000*l.*	–	5	–	–	3	4
Exceeding 1,000*l.* and not exceeding 1,500*l.*	–	7	6	–	5	–
Exceeding 1,500*l.* and upwards	–	10	–	–	7	6

(continued)

BILL—*continued.*	GREAT BRITAIN. £.	s.	d.	IRELAND. £.	s.	d.
Inland BILL of EXCHANGE, Draft or Order for the payment to the bearer, either on demand or otherwise, or to order on demand or at or after sight, or at any time exceeding Seven Days after date, but not exceeding Two Months after date, or Sixty Days after sight, of any sum of money,						
Amounting to 40*s.* and not exceeding 10*l.*	-	-	5	-	-	3
Exceeding 10*l.* and not exceeding 20*l.*	-	-	10	-	-	6
Exceeding 20*l.* and not exceeding 35*l.*	-	1	6	-	1	-
Exceeding 35*l.* and not exceeding 50*l.*	-	2	-	-	1	6
Exceeding 50*l.* and not exceeding 75*l.*	-	3	-	-	2	-
Exceeding 75*l.* and not exceeding 100*l.*	-	3	6	-	2	6
Exceeding 100*l.* and not exceeding 150*l.*	-	4	-	-	3	-
Exceeding 150*l.* and not exceeding 200*l.*	-	4	6	-	3	6
Exceeding 200*l.* and not exceeding 300*l.*	-	5	6	-	4	6
Exceeding 300*l.* and not exceeding 500*l.*	-	7	6	-	5	6
Exceeding 500*l.* and not exceeding 750*l.*	-	10	-	-	7	-
Exceeding 750*l.* and not exceeding 1,000*l.*	-	12	6	-	8	6
Exceeding 1,000*l.* and not exceeding 1,500*l.*	-	15	-	-	10	-
Exceeding 1,500*l.* and not exceeding 2,000*l.*	1	-	-	-	15	-
Exceeding 2,000*l.* and not exceeding 3,000*l.*	1	5	-	1	-	-
Exceeding 3,000*l.*	1	10	-	1	5	-
Inland BILL of EXCHANGE, Draft or Order for the payment to the bearer or to order, at any time exceeding Two Months after date, or Sixty Days after sight, of any sum of money,						
Amounting to 40*s.* and not exceeding 10*l.*	-	-	6	-	-	5
Exceeding 10*l.* and not exceeding 20*l.*	-	1	-	-	-	10
Exceeding 20*l.* and not exceeding 35*l.*	-	2	-	-	1	6
Exceeding 35*l.* and not exceeding 50*l.*	-	3	-	-	2	-
Exceeding 50*l.* and not exceeding 75*l.*	-	3	6	-	2	6
Exceeding 75*l.* and not exceeding 100*l.*	-	4	-	-	3	-
Exceeding 100*l.* and not exceeding 150*l.*	-	4	6	-	3	6
Exceeding 150*l.* and not exceeding 200*l.*	-	5	6	-	4	6
Exceeding 200*l.* and not exceeding 300*l.*	-	7	6	-	5	6
Exceeding 300*l.* and not exceeding 500*l.*	-	10	-	-	7	-
Exceeding 500*l.* and not exceeding 750*l.*	-	12	6	-	8	6
Exceeding 750*l.* and not exceeding 1,000*l.*	-	15	-	-	10	-
Exceeding 1,000*l.* and not exceeding 1,500*l.*	1	-	-	-	15	-
Exceeding 1,500*l.* and not exceeding 2,000*l.*	1	5	-	1	-	-
Exceeding 2,000*l.* and not exceeding 3,000*l.*	1	10	-	1	5	-
Exceeding 3,000*l.*	1	15	-	1	10	-
Inland BILL, Draft or Order, for the payment of any sum of money though not made payable to the bearer, or to order, if the same shall be delivered to the payee, or to some person on his behalf	The same Duty as on a Bill of Exchange for the like sum, payable to Bearer or Order.					
Inland BILL, Draft or order, for the payment of any sum of money weekly, monthly, or at any other stated periods, if made payable to the bearer or to order, or if delivered to the payee, or to some person on his behalf, where the total amount of the money thereby made payable shall be specified therein, or can be ascertained therefrom	The same Duty as on a Bill payable to Bearer or Order on demand for a sum equal to such total amount.					

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BILL—*continued.*	£. s. d.	£. s. d.
And where the total amount of the money thereby made payable shall be indefinite - - - - - - - - -	The same Duty as on a Bill on demand for the sum therein expressed only.	
And the following Instruments shall be deemed and taken to be Inland Bills, Drafts or Orders, for the payment of money within the intent and meaning of this Schedule; *videlicet,*		
All Drafts or Orders for the payment of any sum of money by a Bill or Promissory Note, or for the delivery of any such Bill or Note in payment or satisfaction of any sum of money; where such Drafts or Orders shall require the payment or delivery to be made to the bearer, or to order, or shall be delivered to the payee, or to some person on his behalf.		
All Letters of Credit, Orders or other Instruments in writing, which shall order, direct or request, or which shall in any manner authorize, or be intended to authorize, any Bank, Banker or Bankers, or other person or persons in any part of the United Kingdom to pay, accept or honor the Bill, Draft or Order of any person, or to give credit to any person for any sum or sums of money mentioned in any such Letter of Credit, Order or Instrument; provided any such Letter of Credit, Order or Instrument shall be delivered or sent to the person whose Bill, Draft or Order is to be paid, accepted or honored, or to whom such credit as aforesaid is to be given, or to some person on his behalf.		
All Receipts given by any Bank, Banker or Bankers, or other person or persons, for money received, which shall entitle, or be intended to entitle, the person or persons paying the money, or the bearer of such receipts, or any person or persons named therein, to receive the like sum from any third person or persons, or at any other place than that at which such money shall have been actually paid to or deposited with the person or persons giving such receipts.		
And all Bills, Drafts or Orders, for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, if the same shall be made payable to the Bearer, or to order, or if the same shall be delivered to the payee or to some person on his behalf.		
Foreign BILL of EXCHANGE (or Bill of Exchange drawn in, but payable out of the United Kingdom), if drawn singly, and not in a set	The same Duty as on an Inland Bill of the same amount and tenor.	
Foreign BILLS of EXCHANGE, drawn in sets according to the custom of merchants, for every bill of each set, where the sum made payable thereby shall not exceed 100*l.* - - - - - -	– 1 6	– 1 6
And where it shall exceed 100*l.* and not exceed 200*l.* - -	– 3 –	– 3 –
And where it shall exceed 200*l.* and not exceed 500*l.* - -	– 4 –	– 4 –
And where it shall exceed 500*l.* and not exceed 1,000*l.* - -	– 5 –	– 5 –
And where it shall exceed 1,000*l.* and not exceed 2,000*l.* - -	– 7 6	– 7 6
And where it shall exceed 2,000*l.* and not exceed 3,000*l.* - -	– 10 –	– 10 –
And where it shall exceed 3,000*l.* - - - - - - -	– 15 –	– 15 –
Exemptions from the preceding and all other Stamp Duties:		
All Bank Post Bills made and issued in London by the Governor and Company of the Bank of England, and all Bank Post Bills made and issued in Dublin by the Governor and Company of the Bank of Ireland.		
All Drafts or Orders for the payment of any sum of money to the bearer on demand, and drawn upon any Banker or Bankers		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BILL—*continued.*	£. s. d.	£. s. d.
who shall carry on the business of a Banker within fifteen miles of the place where such drafts or orders shall be issued, provided such place shall be specified in such drafts or orders, and provided the same shall bear date on or before the day on which the same shall be issued, and provided the same do not direct the payment to be made by Bills or Promissory Notes.		
All Bills for the pay and allowances of His Majesty's Land Forces, or for other expenditures liable to be charged in the Public Regimental or other District Accounts, which shall be drawn according to the forms now prescribed or hereafter to be prescribed by His Majesty's orders, by the paymasters of regiments or corps, or by the chief Paymaster, or Deputy Paymaster, and Accountant of the Army Depôt, or by the paymasters of recruiting districts, or by the paymasters of detachments, or by the officer or officers authorized to perform the duties of the paymastership during a vacancy, or the absence, suspension, or incapacity of any such paymaster as aforesaid; save and except such bills as shall be drawn in favour of contractors or others, who furnish bread or forage to His Majesty's troops, and who by their contracts or agreements shall be liable to pay the Stamp Duties on the bills given in payment for the articles supplied by them.		
BILL of LADING of or for any goods, merchandize or effects - -	- - 6	- - 6
BILL of SALE absolute.—*See* CONVEYANCE.		
BILL of SALE as a security.—*See* MORTGAGE.		
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a security for the payment of any definite and certain sum of money :		
Not exceeding 50 *l.* - - - - - - - - -	- 5 -	- 2 6
Exceeding 50 *l.* and not exceeding 100 *l.* - - - - -	- 10 -	- 5 -
And where the same shall exceed 100 *l.*, then for every 100 *l.*, and also for any fractional part of 100 *l.* - - - - - - -	- 10 -	- 5 -
Exemption from the preceding ad valorem *Duties on Bonds :*		
Any Bond given as a security for the payment of any sum or sums of money at stated periods, being interest for any principal sum or rent reserved or payable upon any lease or tack.		
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a security for the re-payment of any sum or sums of money to be thereafter lent, advanced or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be:		
Where the money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given sum - - -	--The same Duty as on a Bond for such limited sum.	
And where the total amount of the money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any limit -	--The same Duty as on a Bond for a sum equal to the amount of the Penalty of such Bond.	
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a security for the transfer or re-transfer of any share in any of the Government or Parliamentary stocks or funds, in any part of the United Kingdom, or in the stock and funds of the Governor and Company of the Bank of *England* or of the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of any other company or corporation.	-- The same *ad valorem* Duty as on a Bond for a sum of money equal to the value of the Stock or Fund secured according to the average price thereof, on the day of the date of the Bond, or on either of the ten days preceding, or if there shall not have been any known sale on any of such days, then on the latest day preceding on which there shall have been a known sale - - -	
Heritable BOND in *Scotland*, for any of the purposes aforesaid.—*See* MORTGAGE.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a security for the payment of any sum of money, or for the transfer or re-transfer of any share in any of the stocks or funds before-mentioned, which shall be in part secured by a mortgage or wadset, or other instrument or writing, hereinafter charged with the same Duty as a mortgage or wadset; or for the performance of covenants contained in such mortgage, or other instrument or writing, or for both those purposes:	£. s. d.	£. s. d.
Where the sum of money or the value of the share or shares in the stocks or funds secured shall not exceed 200*l.* in *Great Britain*, or 400*l.* in *Ireland* - - - - - - - -	- - The same *ad valorem* Duty as on a Mortgage or Wadset for securing the like amount or value.	
And where such sum of money or value shall exceed 200*l.* in *Great Britain*, or 400*l.* in *Ireland* - - - - - - - -	1 – –	– 10 –
BOND in *England* or *Ireland*, or Personal or Heritable Bond of Coroboration in *Scotland*, given as an additional or further security for the payment of any sum or sums of money, or for the transfer of any share or shares in the Government or Parliamentary stocks or funds, or in the stock or funds of the Governor and Company of the Bank of *England*, or of the Bank of *Ireland*, or of the East India Company, or of the *South Sea* Company, or of any other Company or Corporation already secured by a bond, mortgage or other security, which shall have paid the proper *ad valorem* Duty on bonds or mortgages imposed by law at the date thereof:		
Where the sum of money, or the value of the share or shares of the stock or funds secured, shall not exceed 200*l.* in *Great Britain*, or 400*l.* in *Ireland* - - - - - - - - -	- - The same *ad valorem* Duty as on a Bond or Mortgage for securing the like sum or value.	
And where such sum of money or value shall exceed 200*l.* in *Great Britain*, or 400*l.* in *Ireland* - - - - - - - -	1 – –	– 10 –
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, given as the only or principal security for the payment of any annuity upon the original creation and sale thereof.—*See* CONVEYANCE upon the Sale of Property.		
BOND in *England* or *Ireland*, and Personal Bond in *Scotland*, given as a collateral or auxiliary security for the payment of any annuity, *upon the original creation and sale thereof*, where the same shall be granted, or conveyed, or secured, by any other deed or instrument, liable to and charged with the *ad valorem* Duty hereinafter imposed on conveyances upon the sale of any property:		
Where such *ad valorem* Duty shall not exceed 20*s.*, such Bond shall be chargeable with a Stamp Duty of equal amount with the said *ad valorem* Duty.		
And where such *ad valorem* Duty shall exceed 20*s.*, such Bond shall be chargeable with the Duty of - - - - - - -	1 – –	1 – –
BOND in *England* or *Ireland*, and Personal or Heritable Bond in *Scotland*, (*not liable to and charged with the ad valorem Duty hereinafter imposed on conveyances upon the sale of any property*), given as a security for the payment of any annuity, or of any sum or sums of money at stated periods, (*not being interest for any principal sum nor rent reserved or payable upon any lease or tack*), for any definite and certain term, so that the total amount of the money to be paid can be previously ascertained - - - - - - - - - - - - -	- - The same *ad valorem* Duty as on a Bond of the like nature, for the payment of a sum of money equal to such total amount.	
BOND in *England* or *Ireland*, and Personal and Heritable Bond, or other Heritable or Real Security, in *Scotland*, (*not liable to and charged with the ad valorem Duty hereinafter imposed on conveyances upon the sale of any property*), given as a security for the payment of any annuity, or of any sum or sums of money at stated periods, (*not being interest for any principal sum, nor rent reserved or payable upon any lease or tack*), for the term of life, or any other indefinite period, so that the whole money to be paid cannot be previously ascertained:		
Where the annuity, or sum secured, shall not exceed 50*l.* per annum - - - - - - - - - - - - -	1 – –	– 10 –

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BOND—*continued.*	£. s. d.	£. s. d.
And where the same shall exceed 50*l.* and not exceed 100*l.* per annum	2 – –	1 – –
And where the same shall exceed 100*l.* per annum, then for every 100*l.* per annum, and also for any fractional part of 100*l.* per annum	2 – –	1 – –
But where there shall be both a Personal and Heritable Bond, or other Heritable or Real Security, in *Scotland,* in separate deeds, for securing any such annuity, or sums payable at stated periods, and the *ad valorem* Duty above charged thereon shall amount to 2 *l.* or upwards, the Heritable Bond or other Heritable or Real Security only, shall be charged with the *ad valorem* Duty, and the Personal Bond shall be charged only with a Duty of	1 – –	
BOND, commonly called Counterbond in *England* or *Ireland,* and Heritable or Personal Bond, or other Security of Relief, in *Scotland,* for indemnifying any person who shall have become bound or engaged as surety or cautioner for the payment of any sum of money or annuity, or for the transfer of any share in any of the stocks or funds before mentioned		
Where the bond or instrument by which the surety or cautioner became bound or engaged shall be chargeable with any *ad valorem* Stamp Duty or Duties, not exceding in the whole 1*l.* 15*s.*	- - The same Duty as on such Bond or Instrument.	
And in all other cases	1 15 –	1 – –
BOND in *England* or *Ireland,* and Personal or Heritable Bond, or other Heritable or Real Security, in *Scotland,* for the due execution of an office, and to account for money received by virtue thereof.		
Where the penalty of such bond shall not exceed 300 *l.*	- - The same Duty as on a Bond for a sum equal to the Penalty of such Bond.	
And in all other cases	1 15 –	1 – –
BOND given pursuant to the directions of any Act of Parliament, or by the direction of the Commissioners of Customs or Excise, or any of their officers, for or in respect of any of the Duties of Customs or Excise, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto	– 5 –	– 5 –
BOND for the performance of Covenants in an Indenture or other instrument of apprenticeship:		
If the Stamp Duty payable on the indenture or other instrument shall not exceed 35*s.* in *Great Britain* or 20*s.* in *Ireland*	- - The same Duty as on such Indenture or other Instrument.	
But if the Stamp Duty thereon shall exceed 35*s.* in *Great Britain* or 20*s.* in *Ireland*	1 15 –	1 – –
BOND entered into by any person on obtaining a Marriage Licence	1 – –	– 1 –
BOND, on obtaining Letters of Administration in *England* or *Ireland,* or a Confirmation of Testament in *Scotland.*		
Where the estate and effects to be administered shall exceed the value of 50*l.*, and not exceed the value of 500*l.*	– 5 –	– 5 –
And where the same shall exceed the value of 500*l.* and not exceed the value of 1,000*l.*	– 10 –	– 10 –
And where the same shall exceed the value of 1,000*l.*	1 – –	1 – –
BOND, accompanied with a deposit of Title Deeds, for making a Mortgage, Wadset, or other security, on any estate or property therein comprised.—*See* MORTGAGE.		
Back BOND, Declaration, or other deed or writing, for making redeemable any Disposition, Assignation or Tack, apparently absolute, but intended only as a security.—*See* MORTGAGE.		
BOND of any kind whatever, *not otherwise charged in this Schedule nor expressly exempted from all Stamp Duty.*		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BOND—*continued.*	£. s. d.	£. s. d.
Where the penalty of such bond shall not exceed 300 *l.*	The same Duty as on a Bond for a sum equal to the penalty of such Bond.	
And in all other cases	1 15 –	1 – –
BOND of provision in *Scotland,* whether voluntary or gratuitous, or upon any good or valuable consideration other than a *bonâ fide* pecuniary consideration.—*See* SETTLEMENT. But, if *testamentary and revocable,* See *General Exemptions at the end of this Schedule.*		

GENERAL DIRECTIONS *respecting* BONDS.

Where any such Bond as aforesaid shall be given as a security for the payment of a sum of money, and also for the transfer of a share in any of the stocks or funds before mentioned, or for the payment of an annuity, or both, or for the payment of an annuity, and also for the transfer of a share in any of the said stocks or funds, the proper *ad valorem* Duty shall be charged in respect of each.

And where any such Bond as aforesaid shall be given as a security for the payment or transfer to, or in trust for, or for the benefit of different persons of separate and distinct sums of money, or annuities or shares in any of the stocks or funds before mentioned, the proper *ad valorem* Duty shall be charged in respect of each separate and distinct sum of money, or annuity or share in any of the said stocks or funds therein specified and secured, and not upon the aggregate amount thereof.

And where any Bond shall be given as a security for the performance of any covenant or agreement for the payment or transfer of any sum of money or annuity, or any share in any of the stocks or funds before mentioned, such bond shall be charged with the same Duty as if the same had been immediately given for the payment or transfer of such money or annuity, or share of the said stocks or funds.

And where any Bond for the payment or transfer, or for the performance of any covenant for the payment or transfer of any sum of money or annuity, or any share in any of the stocks or funds before mentioned, shall be contained in one and the same deed or writing, with any other matter or thing in this Schedule specifically charged with any Duty, (*except any declaration of trust, of the money, annuity, stock or fund secured*) such deed or writing shall be charged with the same Duties as such Bond and other matter or thing would have been charged with, if contained in separate deeds.

But where a Bond for the performance of covenants or agreements (*other than for the payment or transfer of any sum of money, or annuity, or any share in any of the said stocks or funds*) shall be contained in the same deed or writing with any other matter or thing, the same shall not be charged separately, but the whole shall be considered as one deed, and be charged accordingly under its proper denomination.

And in all cases where any deed of covenant or other instrument or writing shall be used for any of the purposes aforesaid, such deed of covenant or other instrument or writing shall be charged with the same duty as is hereby imposed, in case a Bond had been used for such purpose, except such deed of covenant or other instrument or writing is specifically charged with any other Duty.

See also PROGRESSIVE DUTY.

Exemptions from the preceding and all other Stamp Duties:

Coast Bonds, or Bonds relative to the carrying of goods or merchandize coastwise, whether the same shall be given pursuant to any Act now

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
BOND—*continued.*	£. s. d.	£. s. d.
in force for the relief of the coast trade of Great Britain or Ireland, or pursuant to the directions of any proclamation or order in council, by His Majesty, His heirs or successors,		
Bonds given by card-makers or dice-makers, and their sureties, pursuant to any Act relating to the Stamp Duties on playing cards or dice.		
Bonds given by the proprietors, printers or publishers of newspapers, and their sureties, for securing the payment of the Duties upon the advertisements therein contained.		
Bonds given by stationers and others, who sell stamped paper for the printing of newspapers, and their sureties, for the due performance of the matters required by any Act regulating the printing and publication of newspapers.		
Bonds given by collectors of assessed taxes and their sureties, for the due payment of monies collected by them, or otherwise relating to their offices.		
Bail Bonds and Bonds given to any Sheriff or other person upon the replevy of any goods or chattels; and also all assignments of any such Bonds.		
Bonds of indemnity given to any Sheriff for or on account of any thing done or to be done in he execution of his office.		
Bonds given for or on account of the maintenance of any pauper lunatic in any asylum.		
Arbitration Bonds, where the subject matter of reference shall be under the value of 20 *l.*		
Bonds to procure the admission of any child into any charitable institution in Ireland.		
Administration and Confirmation Bonds, given by the widow, child, father, mother, brother or sister of any common seaman, marine or soldier, who shall be slain or die in the service of His Majesty, His heirs or successors.		
Administration Bond given by any person where the estate to be administered shall not exceed 50 *l. in value.*		
Confirmation Bond in Scotland, where the whole personal estate of the deceased shall not exceed 50 *l. in value.*		
See also the GENERAL EXEMPTIONS at the end of this Schedule.		
CARDS. For and in respect of every pack of playing Cards which shall be made fit for sale or use, which said Duty shall be denoted by the ace of Spades of every pack of Cards - - - - - -	- 1 -	- 1 -
See also LICENSE.		
CERTIFICATE to be taken out and renewed *yearly* by every person admitted as an Attorney or Solicitor in any of His Majesty's Courts at *Westminster*, or in any of the Courts of the Counties Palatine of *Lancaster* and *Durham*, or in any other Court in *England* holding Pleas, where the debt or damage amounts to 40 *s.*: and by every person admitted as a Proctor in any of the Ecclesiastical or Admiralty Courts in *England*; and by every person admitted as a Notary Public in *England*; and also by every Sworn Clerk, Clerk in Court, and other clerk or officer in any of the Courts aforesaid, who in his own name, or in the name of any other person, shall commence, prosecute, carry on or defend any action, suit, prosecution or other proceeding in any of		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN			IRELAND		
CERTIFICATE—*continued.*	£.	s.	d.	£.	s.	d.
the Courts aforesaid, or do any notarial act whatever, for or in expectation of any fee, gain or reward as an Attorney, Solicitor, Proctor or Notary Public, although not admitted or inrolled as such:						
If he shall reside or carry on business at any place within the distance of ten miles from the General Post Office in the city of *London*:						
And if at the time of his application for such certificate he shall have been admitted or been in possession of his office for the space of three years or upwards - - - - - -	12	–	–			
Or if he shall not have been admitted, or been in possession so long - - - - - - - - - -	6	–	–			
If he shall reside or carry on business *elsewhere* in *England*:						
And if at the time of his application for such Certificate he shall have been admitted or been in possession of his office for the space of three years or upwards - - - - - - -	8	–	–			
Or if he shall not have been admitted, or been in possession so long - - - - - - - - - - - -	4	–	–			
But no one person is to be obliged to take out more than one Certificate, although he may act in more than one of the capacities aforesaid, or in several of the Courts aforesaid.						
Exemptions:						
All clerks and officers of any of the Courts aforesaid, who shall act or be concerned in the conduct or management of any action, suit, prosecution or other proceeding, by virtue and in execution of their respective offices or appointments only, and shall not be also retained or employed by any party to such action, suit, prosecution or other proceeding, or by any Attorney, Solicitor, or Proctor, on behalf of any party thereto, for or in expectation of any fee or reward, other than the established fees due and payable in respect of their offices and appointments.						
Officers legally authorized to conduct proceedings in the name or on the behalf of His Majesty, or for the public interest, if acting solely in their respective official capacities, and not otherwise.						
CERTIFICATE to be taken out and renewed *yearly* by every person being a member of one of the four Inns of Courts in *England*, who, in the character of Conveyancer, Special Pleader, Draftsman in Equity, or otherwise, shall, for or in expectation of any fee, gain, or reward, draw or prepare any conveyance of, or deed or instrument relating to, any estate or property, real or personal, or any other deed or contract whatever, or any pleadings or proceedings in any Court of Law or Equity:						
If he shall reside or carry on business at any place within the distance of 10 miles from the General Post Office in the City of *London* - - - - - - - - - - - -	12	–	–			
And if he shall reside and carry on business *elsewhere* in England -	8	–	–			
Exemptions:						
Serjeants at Law and Barristers.						
Attornies, Solicitors, Proctors, and also Notaries Public and other persons acting as such by virtue of any office or appointment, who shall respectively take out certificates in those characters.						
Public officers drawing or preparing deeds or other instruments, by virtue of their offices, and in the course of their official duty only, and not otherwise.						

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
ERTIFICATE to be taken out and renewed *yearly* by every person admitted as a Writer to the Signet, or as an Attorney or Sworn Clerk in the Court of Exchequer, or as a Solicitor, Agent or Procurator in any of the other Courts in *Scotland*, who, in his own name, or in the name of any other person, shall commence, prosecute, carry on, or defend any action, suit, prosecution or other proceeding, in any of the Courts aforesaid, or practise conveyancing, or draw or prepare any deed, instrument or pleading, for or in the expectation of any fee, gain or reward, as an Attorney, Solicitor, Agent, Procurator or Conveyancer:						
If he shall reside or carry on business within the city or shire of *Edinburgh:*						
And if at the time of application for such Certificate he shall have been admitted or been in possession of his office for the space of three years or upwards	12	–	–			
Or if he shall not have been admitted or been in possession so long	6	–	–			
If he shall reside or carry on business *elsewhere:*						
And if at the time of his application for such Certificate he shall have been admitted or been in possession of his office for the space of three years or upwards	8	–	–			
Or if he shall not have been admitted or been in possession so long	4	–	–			
But no one person is to be obliged to take out more than one certificate, although he may act in more than one of the capacities aforesaid, or in several of the Courts aforesaid.						
Exemptions:						
Members of the Faculty of Advocates.						
Officers legally authorized to conduct proceedings in the name or on the behalf of His Majesty or for the public interest, if acting solely in their respective official capacities, and not otherwise.						
Clerks of Shires, Stewartries or Royal Burghs in Scotland, drawing or preparing any instruments which are by the law of Scotland within the exclusive department of such clerks respectively, and which must be drawn, prepared or performed by them, in consequence of their respective offices, and not otherwise.						
Any other public officers, drawing or preparing deeds or instruments by virtue of their respective offices, and in the course of their official duty, and not otherwise.						
CERTIFICATE to be taken out and renewed yearly by every person admitted as a Notary Public in *Scotland*, and not being also entitled to act as an Attorney, Solicitor, Agent or Procurator, who shall do or perform any notarial act whatever, or draw or prepare any notarial act or instrument for or in the expectation of any fee, gain or reward:						
If he shall reside within the city or shire of *Edinburgh*	8	–	–			
If he shall reside elsewhere	6	–	–			
Exemptions:						
Persons being Notaries, who are also Writers to the Signet, Attornies, Solicitors, Agents or Procurators duly admitted and in possession of certificates, in any of these capacties: Clerks of Shires, Stewartries or Royal Burghs in Scotland, drawing or preparing notarial acts or instruments, or performing notarial acts, which are, by the law of Scotland, within the exclusive department of such clerks respectively, and which must be drawn, prepared or performed by them in consequence of their respective offices, and not otherwise.						

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SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
CERTIFICATE to be taken out and renewed yearly by every person admitted to practise as a Six Clerk in Chancery in *Ireland,* and by every person admitted as a Solicitor or Attorney in any of His Majesty's Superior Courts in *Dublin,* or as Solicitor, Agent, Attorney or Procurator in any other Court in *Ireland* holding Plea, where the debt or damage doth exceed 40*s.*:						
If at the time of his application for such Certificate he shall have been admitted or been in possession of his office for three years or upwards - - - - - - - - - -	-	-	-	8	-	-
Or if he shall not have been admitted or been in possession so long	-	-	-	3	-	-
But no one person is to be obliged to take out more than one certificate, although he may act in more than one of the capacities aforesaid, or in several of the Courts aforesaid.						
Exemption :						
Officers legally authorized to conduct proceedings in the name or on behalf of His Majesty, or for the public interest, if acting solely in their respective official capacities, and not otherwise.						
CERTIFICATE to be taken out and renewed yearly by every person admitted as a Notary Public in *Ireland,* and acting as such in the city or county of the city of *Dublin*; or within the city and liberties of *Cork,* or within the cities or towns of *Limerick, Waterford, Londonderry, Belfast* or *Newry,* or within five miles of the said several towns or cities respectively - - - - - - - - -	-	-	-	6	-	-
In any other part of *Ireland* than those parts before described -	-	-	-	2	-	-
CERTIFICATE to be taken out and renewed yearly by every person admitted as a Proctor in any of the Ecclesiastical or Admiralty Courts in *Dublin :*						
If such Proctor at the time of his application for such Certificate shall have been admitted for three years or upwards - - -	-	-	-	8	-	-
If he shall not have been admitted for three years - - - -	-	-	-	3	-	-
This certificate to authorize any Proctor of an Ecclesiastical Court obtaining the same, to practise as a Proctor in any Court in *Ireland.*						
Exemptions :						
Proctors who shall take out certificates as Attornies or Solicitors.						
CERTIFICATE to be taken out and renewed yearly by every person admitted, or who shall practise as a Proctor in any Ecclesiastical Court in any other part of *Ireland*:						
If such person at the time of his application for such Certificate shall have been admitted a Proctor, or shall have practised as a Proctor, for three years or upwards - - - - - - -	-	-	-	3	-	-
Or if he shall not have been admitted a Proctor, or have practised as a Proctor, for three years - - - - - - -	-	-		1	-	-
Exemption :						
Proctors who shall take out certificates as Attornies or Solicitors.						
CERTIFICATE to be taken out yearly in *Ireland,* by every person who in any character, whether as Conveyancer, Draftsman in Equity or otherwise, shall for or in expectation of any fee, gain ot reward, draw or prepare any conveyance of, or deed or instrument relating to, any estate or property, real or personal, or any other deed or contract whatever, or any pleadings or proceedings in any Court of Law or Equity -	-	-	-	8	-	-

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
CERTIFICATE—*continued.*	£. s. d.	£. s. d.
Exemptions:		
Serjeants at Law and Barristers.		
Attornies, Solicitors, Proctors, and also Notaries Public and other persons acting as such by virtue of any office or appointment, who shall respectively take out certificates in those characters.		
Public officers drawing or preparing deeds or other instruments, by virtue of their offices, and in the course of their official duty only, and not otherwise.		
CERTIFICATE of having registered a Deputation as a Gamekeeper -	- - -	3 3 -
CERTIFICATE to authorize any person not being a Gamekeeper to kill game in *Ireland* - - - - - - - - - -	- - -	3 3 -
CERTIFICATE of admission to Degrees in the University.—*See* TESTIMONIALS.		
CERTIFICATE of any goods, wares or merchandize having been duly entered inwards, which shall be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof from *Great Britain*, where such Certificate shall be issued for enabling any person to obtain a Debenture or Certificate, entitling him to receive any drawback of any Duty or Duties of Customs, or any part thereof - -	- 4 -	
See also DEBENTURE.		
CERTIFICATE of the right or title of any person to any share or shares in any Joint Stock or other Company; (that is to say) any Certificate granted or issued by any director or directors, or other officer or officers of any Joint Stock Company, or other Company, the capital stock of which is divided into shares, or by any banker or other person for and on behalf of such Company, whether such Company be incorporated, formed or authorized under any Act of Parliament or not, declaring or entitling the holder of such certificate or any other person to be or become the proprietor of any share or shares of or in the capital stock or property of such Company:		
Where the amount of each share mentioned therein shall not exceed 10*l.* for each share - - - - - - - - - -	- 1 -	
And where each share shall exceed 10*l.*, then for each and every 10*l.* of any and every share mentioned in such certificate - -	- 1 -	
And any receipt, memorandum or other printed or written document whatsoever given or issued by any such director or directors, or other officer or officers, or by any banker or other person for or on account of any such Company as aforesaid, which shall denote or signify, or be intended to denote or signify, under or by virtue of or in reference to any bye-law, order, rule or regulation of such Company or otherwise, that the holder thereof or any other person is the proprietor of any share or shares, or part or parts of such share or shares, of or in the stock or property of such Company, or is or shall be entitled to be or become such proprietor upon any condition or contingency, or otherwise, whatever may be the form of such receipt, memorandum or other document, and whether the same shall be given or issued upon the payment or deposit of any sum of money or not, shall be deemed and taken to be a certificate as aforesaid within the meaning of this Act, and be chargeable with the foregoing duties accordingly.		
Exemptions:		
Any certificate which shall be given or issued in lieu of any former certificate, duly stamped for denoting the payment of the said duty		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
CERTIFICATE—*continued.*	£. s. d.	£. s. d.
in respect of the same share or shares, either alone or along with any other share or shares, and which shall be issued to the same person to whom such former certificate was issued: and also any certificate which shall be given or issued to any person in respect of any share or shares which shall have been transferred to him by a deed or instrument chargeable with duty under the head of "Conveyance" or "Mortgage," in this Schedule, and duly stamped.		
CHARTER, Contract, Decree of Adjudication in Implement of Sale, in *Scotland*, or the first extract or official copy of any such Decree operating as a conveyance upon sale - - - - - - -	- - The same Duty as for a Conveyance on Sale.	
CHARTER by progress, whether of Resignation, Confirmation, Novodamus, Appraising, Adjudication of Sale, or incidentally partaking of two or more of those characters, and either with or without a precept of *clare constat*, properly incidental to and incorporated in such Charter, and likewise any distinct precept of *clare constat* of any lands or other heritable property in *Scotland*, holden of a subject superior, not operating as a conveyance upon sale - - - - - - -	- 9 -	
And where such last mentioned Charter shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further *progressive* Duty of - - - - - - - - -	- 9 -	
CHARTER PARTY, or any Agreement or Contract, for the charter of any Ship or Vessel, or any memorandum, letter or other writing between the captain, master or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods or effects on board of such ship or vessel - - -	- 5 -	- 5 -
CLERKSHIP, Articles or Contract of.—*See* APPRENTICESHIP, ARTICLES.		
COGNITION.—Instruments of Cognition and Seisin.—*See* RESIGNATION.		
COLLATION by an Archbishop or Bishop to any Ecclesiastical Benefice, Dignity or Promotion:		
Where the same shall be under the yearly value of 100 *l.*	2 10 -	2 10 -
And where the same shall be of the yearly value of 100 *l.* or upwards, then for every 50 *l.* of the yearly value thereof - - - -	2 10 -	2 10 -
The value to be ascertained by certificate of the Archbishop, Bishop, or Vicar General of the Diocese; Provided always, That two or more Benefices episcopally united, shall be deemed one Benefice only.		
COLLATION, Institution, Admission or Entry by any Presbytery or other competent authority, to any Ecclesiastical Benefice or Living in *Scotland* - - - - - - - - - - - -	2 - -	
COMMISSION, or Letters of Request, from any Ecclesiastical Court, relative to the proving of any Will, or the granting of any Letters of Administration - - - - - - - - - - -	- 5 -	
COMMISSION OF LUNACY - - - - - - - -	- 5 -	
COMMISSION of any other kind issuing out of any Court in *Great Britain*, not being in any action or suit in such Court - - -	- 10 -	
COMMISSION granted by His Majesty, His heirs or successors, or by any person or persons duly authorized by him or them, to any officer in the Army, or in the Corps of Royal Marines - - - -	1 10 -	
Exemptions from the preceding and all other Stamp Duties:		
Commissions granted to Officers of Yeomanry Cavalry or Volunteer Infantry, and to Officers of the Local Militia.		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
COMMISSION granted by the Lord High Admiral, or the Commissioners for executing the office of Lord High Admiral of the United Kingdom to any officer in the Navy - - - - - - - -	–	5	–			
COMMISSION to act as Notary Public in *Scotland—See* Faculty.						
COMMISSION in the nature of a Power of Attorney in *Scotland.—See* Letter of Attorney.						
COMPOSITION—Deed, or other Instrument of Composition, between a debtor or debtors, and his, her or their creditors - - - - *See also* Progressive Duty.	1	15	–	1	–	–
CONDITIONAL Surrender of any Copyhold or Customary Estate, by way of Mortgage—*See* Mortgage.						
CONFIRMATION.—*See* Inventory.						
CONSTAT of Letters Patent.—*See* Exemplification.						
CONTRACT of Feu or of ground annual in *Scotland.—See* Conveyance and Charter.						
CONTRACT of Excambion in *Scotland—See* Exchange.						
CONTRACT of Marriage.—*See* Settlement.						
CONVEYANCE, whether Grant, Disposition, Lease, Assignment, Transfer, Release, Renunciation, or of any other kind or description whatsoever upon the sale of any Property, real, heritable, personal or moveable, or of any other matter or thing whatever, and of whatever nature, or of any estate, right, title, interest, claim or security in, to, out of, upon or in respect of any such property, matter or thing; that is to say, for and in respect of the principal or only Deed, Instrument or Writing, whereby the property, matter or thing sold shall be granted, leased, assigned, transferred, released, renounced, disponed, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his, her or their direction:						
Where the purchase or consideration money therein or thereupon expressed shall not exceed 25*l.* - - - - - - -	–	5	–	–	2	6
And where the same shall exceed 25*l.* and not exceed 50*l.* -	–	10	–	–	5	–
And where the same shall exceed 50*l.* and not exceed 75*l.* -	–	15	–	–	7	6
And where the same shall exceed 75*l.* and not exceed 100*l.* -	1	–	–	–	10	–
And where the same shall exceed 100*l.* and not exceed 125*l.* -	1	5	–	–	12	6
And where the same shall exceed 125*l.* and not exceed 150*l.* -	1	10	–	–	15	–
And where the same shall exceed 150*l.* and not exceed 175*l.* -	1	15	–	–	17	6
And where the same shall exceed 175*l.* and not exceed 200*l.* -	2	–	–	1	–	–
And where the same shall exceed 200*l.* and not exceed 250*l.* -	2	10	–	1	5	–
And where the same shall exceed 250*l.* and not exceed 300*l.* -	3	–	–	1	10	–
And where the same shall exceed 300*l.* and not exceed 350*l.* -	3	10	–	1	15	–

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
CONVEYANCE—*continued.*	£.	s.	d.	£.	s.	d.
And where the same shall exceed 350*l.* and not exceed 400*l.* -	4	–	–	2	–	–
And where the same shall exceed 400*l.* and not exceed 450*l.* -	4	10	–	2	5	–
And where the same shall exceed 450*l.* and not exceed 500*l.* -	5	–	–	2	10	–
And where the consideration shall exceed 500*l.* then for every 100*l.* and also for any fractional part of 100*l.* - - - - -	1	–	–	–	10	–
And where any Freehold Lands or Hereditaments, in *England* or *Ireland*, shall be conveyed by a Deed of Feoffment, with or without any letter or letters of attorney therein contained to deliver or receive seisin, or by a Deed of *Bargain and Sale inrolled*, such Deed of Feoffment, or Bargain and Sale, unless accompanied with a Lease and Release, shall be charged with a *further* Duty, as follows:						
When the Deed of Feoffment, or Bargain and Sale, shall be chargeable with any *ad valorem* Duty or Duties, not exceeding in the whole the sum of 35*s.* in *Great Britain*, or 1*l.* in *Ireland*, the same shall be chargeable with a Stamp Duty of equal amount with such *ad valorem* Duty or Duties. And in all other cases such Deed of Feoffment, or Bargain and Sale, shall be chargeable with the Duty of - - - -	1	15	–	1	–	–
But if there shall be both a Feoffment and a Bargain and Sale inrolled, then the said further Duty shall not attach on either.						
And it is hereby declared, That the purchase-money or consideration shall be truly expressed and set forth in words at length, in or upon every such principal or only deed or instrument of conveyance; and where such consideration shall consist either wholly or in part of any annuity, rent or yearly sum, or of any stock or security, the value thereof respectively to be ascertained as hereinafter mentioned, shall also be truly expressed and set forth in manner aforesaid, in or upon every such deed or instrument.						
And where any such conveyance as aforesaid shall be made in consideration wholly or in part of any annuity, rent, or yearly sum, to be afterwards borne or paid by the purchaser, the value of such annuity, rent or yearly sum, shall be ascertained in the manner hereinafter mentioned; and such value shall be deemed and taken to be the purchase or consideration money, or part of the purchase or consideration money, as the case may be, in respect whereof the *ad valorem* Duty shall be charged as aforesaid. Provided always, That nothing herein contained shall be construed to charge any such *ad valorem* Duty in respect of the rent reserved on any lease or tack charged with Duty in respect thereof under the title *Lease* in this Schedule, nor in respect of any quit or chief rent, which may be issuing out of any lands or estates sold; or if the same shall be situated in *Scotland*, any feu Duty, or other payment, service or prestation, which may be exigible by the immediate superior thereof, or with which the property may have been effectually burdened, in pursuance of any preceding investiture; or in respect of land tax, tithes or any other public or parochial burdens, or any rent or annual payment for land tax redeemed, or for exoneration from tithes; or in respect of any copyhold rents or services for any copyhold tenements sold; or to charge with any such *ad valorem* Duty, assignments or transfers of leases or tacks, or of under leases, in respect of the rents originally reserved, or prestations, or services stipulated in the leases or tacks, or under leases, thereby assigned or transferred						
And it is hereby declared, That the value of such annuity, rent or yearly sum as aforesaid shall be ascertained according to the Tables for the valuation of Annuities annexed to this Act; and in all						

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
CONVEYANCE—*continued.*	£. s. d.	£. s. d.
cases where the term either for a life or lives, or years, for which any such annuity, rent or yearly payment may be granted, shall be subject to any contingency which may defeat the payment thereof, then the value given according to such tables, of a term either for such life or lives, or for years, as the case may be, not subject to any contingency, shall be deemed and taken as the value of such annuity, rent or yearly sum.		
And where the consideration, or any part of the consideration, shall be any Stock in any of the Public Funds, or any Government Debenture, or Stock of the Bank of England or Bank of Ireland, or any Debenture or Stock of any Corporation, Company, Society, or persons or person, payable only at the will of the debtor, then the said Duty shall be calculated (taking the same respectively, whether constituting the whole or a part only of such consideration) according to the average selling price thereof respectively on the day, or on either of the ten days preceding the day of the date of the deed or instrument of conveyance; or if no sale shall have taken place within such ten days, then according to the average selling price thereof on the day of the last preceding sale; and if such consideration, or part of such consideration, shall be a mortgage, judgment or bond, or a debenture the amount whereof shall be recoverable by the holder, or any other security whatsoever, whether payable in money or otherwise, then such calculation shall be made according to the sum due thereon for both principal and interest.		
And where any lands or other property of different tenures or holdings, or held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to the purchaser in separate parts or parcels by different deeds, instruments, or conveyances, the purchase or consideration money shall be divided and apportioned in such manner as the parties shall think fit; so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed or instrument of conveyance relating thereto, which shall be charged with the said *ad valorem* Duty in respect of the price or consideration therein set forth.		
And where any lands or other property, contracted to be purchased by two or more persons, jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, shall be conveyed in parts or parcels, by separate deeds or instruments, to the persons for whom the same shall be purchased, for distinct parts or shares of the purchase money or consideration, the principal or only deed or instrument of conveyance of each separate part or parcel shall be charged with the said *ad valorem* Duty in respect of the sum of money or other consideration therein specified as the consideration for the same; but if separate parts or parcels of such lands or other property shall be conveyed to, or to the use of, or in trust for different persons, in and by one and the same deed or instrument, then such deed or instrument shall be charged with the said *ad valorem* Duty in respect of the aggregate amount of the purchase money or consideration therein mentioned to be paid or given, or agreed to be paid or given, for the lands or property thereby conveyed.		
And where any person having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall in consequence be conveyed immediately to the sub-pur-		

SCHEDULE (A.)—*continued.*

	GREAT BRITAIN.	IRELAND
	£. s. d.	£. s. d.

CONVEYANCE—*continued.*

chaser, the principal or only deed or instrument of conveyance, shall be charged with the said *ad valorem* Duty in respect of the purchase money or consideration therein mentioned to be paid or given, or agreed to be paid or given by the sub-purchaser.

And where any person, having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell the whole, or any part or parts thereof, to any other person or persons, and the same shall in consequence be conveyed by the original seller to different persons, in parts or parcels, the principal or only deed or instrument of conveyance of each part or parcel thereof shall be charged with the said *ad valorem* Duty in respect only of the purchase money or consideration which shall be therein mentioned to be paid or given, or agreed to be paid or given for the same, by the person or persons to whom or to whose use, or in trust for whom the conveyance shall be made, without regard to the amount of the original purchase money or consideration.

And in all cases of such sub-sales as aforesaid, the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be the purchasers and sellers within the intent and meaning of the provisions and regulations relating to the *ad valorem* Duties on Conveyances on the Sale of Property.

But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said *ad valorem* Duty in respect of the purchase money or consideration paid or given, or agreed to be paid or given, by him, and shall be duly stamped accordingly, any deed or instrument of conveyance to be afterwards made to him of the property in question, by the original seller, shall be exempt from the said *ad valorem* Duty, where the same shall exceed 1*l.* 15*s.* in *Great Britain*, or 1 *l.* in *Ireland*, and such Deed or Instrument shall be charged only with the ordinary Duty on deeds or instruments of the same kind not upon a sale.

And where any lands or other property, separately contracted to be purchased of the same or of different persons, at separate and distinct prices, shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed or instrument, such deed or instrument shall be charged with the said *ad valorem* Duty in respect of the aggregate amount of the purchase money or consideration therein mentioned to be paid or given, or agreed to be paid or given, for the same.

And where any lands or other property shall be sold and conveyed in consideration, wholly or in part, of any sum of money charged thereon by way of mortgage, wadset, bond, annuity or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed, subject to any mortgage, wadset, annuity, bond or other debt, or to any gross or entire sum of money, to be afterwards paid by the purchaser, such sum of money or debt, or the value of such annuity, shall be deemed the purchase money or consideration, or part of the purchase money or consideration, as the case may be, in respect whereof the said *ad valorem* Duty is to be paid.

Provided that where any joint tenant, tenant in common or other person having an undivided share or interest in any lands or other property, the entirety whereof shall be charged with any such gross sum of money, debt or annuity as aforesaid, shall sell and convey his undivided share and interest, or any part thereof, in such lands or other property, the said *ad valorem* Duty shall be

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
CONVEYANCE—*continued.*	£. s. d.	£. s. d.
payable in respect of his proportional part only of such money, debt, or annuity, in addition to the Duty on the purchase-money or consideration to be paid to him		
And to prevent doubts respecting what shall be deemed the principal deed or instrument of conveyance, in certain cases, it is hereby declared,		
That where any lands or hereditaments shall be conveyed by bargain and sale inrolled, and also by lease and release grant or feoffment, with or without any such letter or letters of attorney therein contained as aforesaid, the release grant or feoffment shall be deemed the principal deed, and the bargain and sale shall be charged only with the Duty hereby imposed on deeds in general—[*See* DEED.]—But the same shall not be inrolled, or be available, unless also stamped for testifying the payment of the *ad valorem* Duty on the release grant or feoffment.		
And where any lands or hereditaments shall be conveyed by lease and release, and also by feoffment, with or without any such letter or letters of attorney therein contained as aforesaid, the release shall be deemed the principal deed, and the feoffment shall be charged only with the Duty hereby imposed on deeds in general—[*See* DEED.]—But the same shall not be available, unless also stamped, for testifying the payment of the *ad valorem* Duty on the release.		
And where any copyhold or customary estate shall be conveyed by a deed of bargain and sale, or other instrument, by virtue of any power without a surrender, the deed of bargain and sale, or other instrument, shall be deemed the principal instrument.		
And in other cases of copyhold or customary estates, the surrender or voluntary grant, or the memorandum thereof respectively, if made out of court, or the copy of court roll of the surrender or voluntary grant, if made in court, shall be deemed the principal instrument.		
And grants, and copies of court roll of grants of copyhold or customary estates for a life or lives, are to be charged as well as those for any greater interest.		
And where in *Scotland* there shall be a disposition or assignation, charter, or contract of feu or ground annual executed by the seller, and any other instrument or instruments, writing or writings, to complete the title, the disposition or assignation, charter or contract, shall be deemed the principal instrument.		
And where *upon the sale of any annuity or other right not before in existence,* the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument by which the same shall be secured, or some one of such instruments, if there be more than one, shall be deemed and taken to be liable to the same Duty as an actual grant or conveyance.		
And in the case of leases or tacks, where a yearly rent shall be reserved as part of the consideration for the same, there shall be charged a further Duty; for which, *see* TITLE, LEASE.		
And where there shall be several deeds, instruments or writings for completing the title to the property sold, such of them as are not liable to the said *ad valorem* Duty, shall be charged with the Duty to which the same may be liable under any general or particular description of such deeds, instruments or writings contained in this Schedule.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.

CONVEYANCE—*continued.*

And where *in any case not hereby expressly provided for,* of several deeds, instruments or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to pay the said *ad valorem* Duty thereon accordingly; and if necessary, the other deeds, instruments or writings on which the doubt shall have arisen, shall be stamped with a particular stamp for denoting or testifying the payment of the *ad valorem* Duty, upon all the deeds or instruments being produced duly executed, and appearing to be duly stamped in other respects.

And where there shall be duplicates of any deed or instrument, (except a decree in *Scotland,*) chargeable with the same *ad valorem* Duty, exceeding 1 *l.* 15*s.* in *Great Britain* or 1 *l.* in *Ireland,* one of them only shall be charged therewith, and the other or others shall be charged with the ordinary Duty on deeds or instruments of the same kind not upon a sale; and on the whole being produced duly executed and duly stamped as hereby required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said *ad valorem* Duty.

And where there shall be duplicates, or second or subsequent extracts, or office copies of any decree of adjudication in implement in *Scotland,* operating as a conveyance upon the sale of any property, only one such extract shall be chargeable with Stamp Duty; and (provided the same shall be duly charged and marked upon such extract) every other or subsequent extract of such decree shall be exempt from Duty.

And no Duty shall be charged upon any extract of such decree, if the appropriate Conveyance Duty upon the sale of the property of which such decree shall operate as a conveyance, shall have been regularly paid upon some other deed or instrument, and if the production of such other deed or other instrument, and the fact of its bearing the appropriate stamp thereupon, shall be duly ascertained by the proceedings forming the record of such decree.

And where any deed or instrument operating as a conveyance on the sale of any property, shall operate also as a conveyance of any other than the property sold by way of settlement, or for any other purpose, or shall also contain any other matter or thing besides what shall be incident to the sale and conveyance of the property sold, or relate to the title thereto, every such deed or instrument shall be charged in addition to the Duty to which it shall be liable as a conveyance on the sale of property, and to any progressive Duty to which it may also be liable, with such further Stamp Duty as any separate deed, containing the other matter, would have been chargeable with, exclusive of the progressive Duty.

And See also PROGRESSIVE DUTY.

Exemptions from the preceding ad valorem *Duties on Conveyances upon the Sale of Property:*

All surrenders and other instruments relating only to copyhold or customary estates, the clear yearly value of which shall not exceed 20*s., but which are hereinafter otherwise charged.*

All transfers of shares in the stock and funds of the Governor and Company of the Bank of England or Bank of Ireland, and of the South Sea and East India Companies, but which are hereinafter otherwise charged.

And see GENERAL EXEMPTIONS *at the end of this Schedule.*

CONVEYANCE of Lands and Rents belonging to the Crown.—*See* GRANT.

CONVEYANCE of any Estate or Property in trust for sale, which shall be intended only as a security for money or stock.—*See* MORTGAGE.

(continued.

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
CONVEYANCE of the Equity or right of Redemption or Reversion of Lands or other Property to a purchaser, in the same deed with a mortgage, wadset or other security, made thereupon.—*See* Mortgage.	*£. s. d.*	*£. s. d.*
CONVEYANCE of any kind whatever, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty* - - - - - *See also* Progressive Duty.	1 15 –	1 – –
COPY, attested notarially or otherwise to be a true copy, in the form which hath been commonly used for that purpose, or in any other manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy, of any agreement, contract, bond, deed or other instrument of conveyance, or any other deed whatever, together with any schedule, receipt or other matter, put or indorsed thereon, or annexed thereto, or of any part thereof respectively:		
Where such copy shall be made for the security or use of any person, being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed or other instrument -	-- The same Duty or Duties as for the original Instrument.	
And where any such copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed or other instrument - - - - - - - - - -	– 1 –	
And for every entire quantity of 720 words contained therein, over and above the first 720 words, a further *progressive* Duty of -	– 1 –	
And all copies which shall at any time be offered in evidence shall be deemed to have been made for that purpose.		
Exemptions from the preceding and all other Stamp Duties:		
All copies attested or authenticated as aforesaid, which shall be made for the private use only of any person having the custody of the original instruments, or of his or her counsel, attorney or solicitor.		
COPY, attested or authenticated as aforesaid, or made for the purpose of being given in evidence as a true copy of any original will, testament or codicil, or of the probate, or probate copy of any will or codicil, or of any letters of administration, or of any confirmation of a Testament, testamentary or dative, or of any part thereof respectively - -	– 1 –	
And for every entire quantity of 720 words, contained in any such copy, over and above the first 720 words, a further *progressive* Duty of - - - - - - - - - - - - -	– 1 –	
And all copies which shall at any time be offered in evidence, shall be deemed to have been made for that purpose.		
COPY or Extract of any Memorial, or of the Register of any Memorial, registered pursuant to any Act of Parliament, made or to be made, for the public registering of Deeds and Conveyances in *England* or *Ireland*, whether the same be attested or not - - - - - - -	– 5 –	– 3 –
And for every piece of vellum, parchment or paper, upon which any such copy or extract shall be written, after the first, a further *progressive* Duty of - - - - - - - - - -	– 5 –	– 3 –
COPY or Extract of any Deed, or of any other Instrument, *not falling under the description of law proceedings*, which shall be made or taken from the rolls or records of any of His Majesty's Courts at *Westminster*	– 2 –	
And for every piece of vellum, parchment or paper, upon which any such copy or extract shall be written, after the first, a further *progressive* Duty of - - - - - - - - - -	– 2 –	
Attested COPY or Extract of any Deed, Instrument or Writing, or of any Entry whatever, *not falling under the description of law proceedings*, given out from any public register or record, or from the		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
Attested COPY—*continued.*	£. s. d.	£. s. d.
books or records of any Court in *Scotland*, for each deed, instrument, writing or entry, comprehended in such attested copy or extract -	– 2 6	
And where the same shall contain more than 600 words, then for every entire quantity of 600 words contained therein, over and above the first 600 words, a further *progressive* Duty of - -	– 2 6	
And for any less quantity of words contained therein, over and above the first 600 words, or over and above any second, third or other full quantity of 600 words, a further Duty of - - - -	– 2 6	
Exemptions from the preceding and all other Stamp Duties:		
Certified Copies of Proceedings and Interlocutors required or authorized in Cases of Appeal to the House of Lords.		
Copies or Extracts of Protests upon bills or promissory notes, for any sum under 40 *s. sterling.*		
Copies or Extracts of any testamentary instruments, or any inventory of personal estate, recorded in any Commissary Court in Scotland.		
Copies of all Memorials included in Searches issued from the Registry Office in Dublin, called Negative Searches, having the Duty charged thereon.		
Searches of Incumbrances in Scotland.		
Attested Copies or Extracts of any proceedings in any Church Court in Scotland.		
Extracts of Commissions of persons as delegates or representatives to the General Assembly, or to any Presbytery or Church Court in Scotland; and of commissions of delegates to the Convention of Royal Burgs.		
COPYHOLD ESTATES, and Customary Estates, passing by surrender and admittance, or by admittance only, and not by deed;		
INSTRUMENTS *relating thereto, not otherwise charged under the head of Mortgage, or of Conveyance upon the Sale of Lands; viz.*		
Any surrender made out of Court, or the memorandum thereof, where the clear yearly value of the estate shall exceed 20 *s.* -	1 – –	
And where the same shall not exceed 20 *s.* - - - - -	– 5 –	
See also CONVEYANCE *upon the Sale of Property and* MORTGAGE.		
Any admittance out of Court, or the memorandum thereof, where the clear yearly value of the estate shall exceed 20 *s.* - - -	1 – –	
And where the same shall not exceed 20 *s.* - - - - -	– 5 –	
And where both a surrender and admittance, or more than one surrender or admittance, or the memorandum thereof, shall be contained in the same piece of vellum, parchment or paper, whether upon a sale, mortgage or other occasion, the proper Duty shall be paid in respect of each surrender and each admittance.		
The COPY of COURT ROLL of any surrender made in Court, where the clear yearly value of the estate shall exceed 20 *s.* - - -	1 – –	
And where the same shall not exceed 20 *s.* - - - - -	– 5 –	
See also CONVEYANCE *upon the Sale of Property and* MORTGAGE.		
The COPY of COURT ROLL of any admittance in Court, where the clear yearly value of the estate shall exceed 20 *s.* - -	1 – –	
And where the same shall not exceed 20 *s.* - - - - -	– 5 –	
And where copies of both a surrender and admittance, or of more than one surrender or admittance, shall be contained in the same piece of vellum, parchment or paper, whether upon a sale, mortgage, or other occasion, the proper Duty shall be paid in respect of each surrender and each admittance, except in the case of a recovery hereinafter provided for.		

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
The Copy of Court Roll—*continued.*		
Any Voluntary Grant by the Lord or Lady, or Steward of any Manor, made out of Court, or the memorandum thereof, with or without admittance thereon, where the clear yearly value of the estate shall exceed 20*s.* - - - - - - - -	Twice 1 – –	
And where the same shall not exceed 20*s.* - - - - - -	Twice – 5 –	
See also Conveyance *upon the Sale of Property and* Mortgage.		
The Copy of Court Roll of any Voluntary Grant made in Court by the Lord or Lady, or Steward of any Manor, with or without admittance thereon, where the clear yearly value of the estate shall exceed 20*s.* - - - - - - - - -	Twice 1 – –	
And where the same shall not exceed 20*s.* - - - - -	Twice – 5 –	
And see Conveyance *upon the Sale of Property and* Mortgage.		
Any License to Demise, or the memorandum thereof, if granted out of Court, and the Copy of Court Roll of any License to demise, if granted in Court, where the clear yearly value of the estate shall exceed 20*s.* - - - - - - - - - -	1 – –	
And where the same shall not exceed 20*s.* - - - - - -	– 5 –	
Any Warrant or Authority in writing to vacate a conditional surrender, or to enter on the Court Roll any memorandum of the satisfaction of any mortgage, where the clear yearly value of the estate shall exceed 20*s.* - - - - - - - - -	1 – –	
And where the same shall not exceed 20*s.* - - - - - -	– 5 –	
See also Progressive Duty.		
Exemptions from the preceding and all other Stamp Duties:		
Original Surrenders out of Court, and Copies of Court Roll of Surrenders in Court, to the uses of a will, or to a trustee for the uses or purposes of a will.		
The Court Rolls or Books of any Manor, wherein the proceedings relating thereto shall be entered or minuted.		
See also General Exemptions *at the end of this Schedule.*		
DEBENTURE or CERTIFICATE for entitling any person to receive any drawback of any Duty or Duties, or part of any Duty or Duties of Customs, Excise or Stamps, or any bounty payable out of the revenue of Customs, Excise or Stamps, for or in respect of any goods, wares or merchandize exported, or shipped to be exported, from *Great Britain* or *Ireland* to any part beyond the seas - - - - - - -	– 5 –	– 5 –
DEBENTURE of any other kind.—*See* Mortgage.		
DECLARATION.—*See* Affidavit.		
DECLARATION of any use or trust, uses or trusts, of or concerning any estate or property, real or personal, where made by any writing not being a Deed or Will, *nor otherwise charged in this Schedule* - -	1 15 –	1 – –
See also Progressive Duty.		
If made by Deed, see Deed.		
DECREE of ADJUDICATION in Implement, in *Scotland.—See* Charter and Conveyance.		
DECREE ARBITRAL in *Scotland.—See* Award.		
DEED, whereby any real burden shall be declared or created on lands or heritable subjects in *Scotland.—See* Mortgage, Disposition.		
DEED containing an obligation to infeft any person, in heritable subjects in *Scotland*, under a clause of reversion, as a security for money, but without any personal bond or obligation therein for payment of the money intended to be secured.—*See* Mortgage.		
DEED of any kind whatever, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty* - - - - - - -	1 15 –	1 – –
See also Progressive Duty.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
DEFEAZANCE.—Deed or other Instrument of Defeazance of any conveyance, disposition, assignation or tack, apparently absolute, but intended only as a security for money or stock.—*See* Mortgage.						
DEPUTATION or APPOINTMENT of a Gamekeeper	1	15	–	–	10	–
DICE. For and in respect of every pair which shall be made fit for sale or use	1	–	–	1	–	–
See also License.						
DISPENSATION for holding two Ecclesiastical Dignities or Benefices, or a Dignity and a Benefice:						
Where the united yearly value of both shall be under 100*l.*	2	10	–	2	10	–
And where the same shall be of the yearly value of 100*l.* or upwards, then for every 50*l.* of the yearly value thereof	2	10	–	2	10	–
The value to be ascertained by certificate of the Archbishop, Bishop, or Vicar General of the Diocese.						
DISPENSATION or FACULTY of any other kind, from the Archbishop of Canterbury, the Archbishop of Armagh, or the Master of the Faculties for the time being in *Great Britain* and *Ireland* respectively, or from the Guardian of the Spiritualities during a vacancy of the Archbishop's See	40	–	–	25	–	–
DISPENSATION or FACULTY of any other kind	20	–	–	20	–	–
See also Faculty.						
DISPOSITION of Lands or Heritable Subjects in *Scotland*, to singular successors or purchasers.—*See* Conveyance.						
DISPOSITION of Lands or other Heritable Subjects in *Scotland*, to a Purchaser, containing a clause, declaring all or any part of the purchase money a real burden upon or affecting the lands or heritable subjects thereby disponed, or any part thereof:						
Such disposition shall be charged, not only with the *ad valorem and progressive Duties* hereby charged on a conveyance upon the sale of lands or heritable subjects in *Scotland*, but also with the *ad valorem* Duty hereinafter charged on any deed creating a real burden on lands in *Scotland.*—*See* Conveyance, Mortgage.						
DISPOSITION in Security in *Scotland.*—*See* Mortgage.						
DISPOSITION of any Wadset, Heritable Bond, &c.—*See* Mortgage.						
DISPOSITION of any Lands or other Property, heritable or moveable, in *Scotland*, or of any right or interest therein, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty*	1	15	–			
See also Progressive Duty.						
DIVISION.—Contract of Division in *Scotland.*—*See* Partition.						
DOCQUET, made on passing under the Great Seal of the United Kingdom any Grant, Letters Patent, Exemplification, Constat or other Instrument, requiring a Docquet	–	2	–			
DONATION, by His Majesty, His heirs or successors, or by any other patron,						
Of any Ecclesiastical Benefice, Dignity or Promotion:						
Where the same shall be under the yearly value of 100*l.*	2	10	–	2	10	–
And where the same shall be of the yearly value of 100*l.* or upwards, then for every 50*l.* of the yearly value thereof	2	10	–	2	10	–
The value to be ascertained by certificate of the Archbishop, Bishop or Vicar General of the Diocese; provided always, that two or more Benefices episcopally united, shall be deemed one Benefice only.						
DRAFT for Money.—*See* Bill of Exchange.						
EIK to a Reversion.—*See* Mortgage.						
EXCAMBION.—Contract of Excambion in *Scotland.*—*See* Exchange.						
EXCHANGE.—Any *Deed*, whereby any lands or other hereditaments or heritable subjects shall be conveyed, or any copyhold or customary						

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
EXCHANGE—*continued.*	£. s. d.	£. s. d.
lands or hereditaments shall be covenanted to be surrendered, *in exchange* for other lands or hereditaments, or heritable subjects:		
If no sum of money, or only a sum under 200*l.*, shall be paid, or agreed to be paid for Equality of Exchange, the Duty of - -	1 15 –	1 – –
And if a sum amounting to 200*l.* or upwards shall be paid or agreed to be paid for Equality of Exchange - - - - - - -	The same *ad valorem* Duty as for a Conveyance on the Sale of Property for a sum of money equal to the sum so paid, or agreed to be paid.	
See also Progressive Duty.		
And any duplicate of any such Deed of Exchange shall be charged with the same Duty or Duties; and if the Exchange shall be effected or secured by separate conveyances or covenants, by distinct deeds, each deed shall be charged with the same Duty or Duties.		
And in case there shall be more than one deed for completing the title to the lands or other hereditaments or heritable subjects conveyed by either party, the principal deed only shall be charged under this head of EXCHANGE; and any subordinate or collateral deed shall be charged with the Duty to which it may be liable under any other description in this Schedule.		
EXEMPLIFICATION or Constat, under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, or under the Great Seal of *Ireland*, of any Letters Patent, or Grant made or to be made by His Majesty, His heirs or successors, or by any of His royal predecessors, of any honour, dignity, promotion, franchise, liberty or privilege, or of any lands, office or other thing whatsoever:		
For every skin, sheet or piece of vellum, parchment or paper, upon which any such Exemplification or Constat shall be written -	5 – –	5 – –
EXEMPLIFICATION not otherwise charged, under the seal of any Court in *Great Britain* or *Ireland*, of any record or proceeding in such Court - - - - - - - - - - - -	3 – –	3 – –
EXTRACTS from Registers and Records.—*See* Copy.		
FACTORY, in the nature of a Power of Attorney in *Scotland.*—*See* Letter of Attorney.		
FACULTY, License or Commission for admitting or authorizing any person to act as a Notary Public in *England* or *Ireland* - - -	30 – –	25 – –
FACULTY, License or Commission for admitting or authorizing any person to act as a Notary Public in *Scotland* - - - -	20 – –	
FACULTY from the Archbishop of Canterbury, the Archbishop of Armagh, or the Master of the Faculties for the time being, or from the Guardian of the Spiritualities during a vacancy of the Archbishop's See, *not otherwise charged* - - - - - - - -	30 – –	25 – –
See also Dispensation.		
FEOFFMENT of Lands or other Hereditaments, upon the Sale or Mortgage thereof.—*See* Conveyance, Mortgage.		
FEOFFMENT of Lands or other Hereditaments, *not otherwise charged* -	1 15 –	1 – –
And where the same shall contain any letter or letters of attorney, to deliver or receive seisin, a *further* Duty of - - - -	1 15 –	1 – –
See also Progressive Duty.		
FEW CONTRACT in *Scotland.*—*See* Conveyance and Charter.		
FURTHER CHARGE.—*See* Mortgage.		
GIFT of *Ultimus Hæres*, Bastardy, Escheat or Forfeiture in *Scotland.*—*See* Grant.		
GIFT of the vacant Stipend of any parish in *Scotland*, whereof the presentation to the Church shall belong to the Crown - - - -	1 10 –	
GOLD.—*See* Plate.		
GRANT or LETTERS PATENT under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, or the Great Seal of *Ireland*, or under the Seal of the Duchy or County Palatine of *Lancaster*, or under		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
GRANT—*continued.*						
the Seal kept and used in *Scotland,* in place of the Great Seal formerly used there:						
Of the honour or dignity of a Duke	350	–	–	350	–	–
———————— of a Marquis	300	–	–	300	–	–
———————— of an Earl	250	–	–	250	–	–
———————— of a Viscount	200	–	–	200	–	–
———————— of a Baron	150	–	–	150	–	–
———————— of a Baronet	100	–	–	100	–	–
Of a Congé d'Elire to any Dean and Chapter, for the Election of an Archbishop or Bishop in *England*	30	–	–			
Of the Royal Assent to, or signification of the election made by any Dean and Chapter, or of the nomination and presentation by His Majesty, His heirs or successors, in default of such election of any person to be an Archbishop or Bishop in *England*	30	–	–			
Of or for the restitution of the Temporalities to any Archbishop or Bishop in *England*	30	–	–			
Of any other honour, dignity or promotion whatsoever, or of any franchise, liberty or privilege, to any person or persons, body or bodies politic or corporate	30	–	–	20	–	–
GRANT or LETTERS PATENT under the Great Seal of *Ireland:*						
Of the honour or dignity of an Archbishop	-	-	-	150	–	–
———————— of a Bishop	-	-	-	100	–	–
And where two or more honours or dignities shall be granted by the same Letters Patent to the same person, such Letters Patent shall be charged with the proper Duty, in respect of the highest in point of rank only.						
And where any honour or dignity, honours or dignities, shall be granted to any person or persons in remainder, the Letters Patent shall be charged with such further Duty in respect of every remainder as would have been payable for an original Grant of the same honour or dignity, honours or dignities.						
And where any Grant or Letters Patent shall be contained in more than one skin, sheet or piece of vellum, parchment or paper, then for every skin, sheet or piece thereof after the first, a further *progressive* Duty of	20	–	–	20	–	–
Exemptions from the preceding and all other Stamp Duties:						
Commissions of Rebellion in process.						
Letters Patent for confirming any dispensation hereinbefore charged with a Duty.						
Letters Patent appointing Sheriffs, and the writs of Assistance accompanying such Letters Patent.						
Letters Patent or Briefs for collecting charitable benevolences.						
GRANT, or Warrant of Precedence to take rank among nobility, under the Sign Manual of His Majesty, His heirs or successors	100	–	–	50	–	–
GRANT, or License under the Sign Manual to take and use a Surname and Arms, or a Surname only, in compliance with the injunctions of any will or settlement	50	–	–			
GRANT, or License under the Sign Manual, to take and use a Surname and Arms, or a Surname only, upon any voluntary application	10	–	–			
GRANT of Arms, or Armorial Ensigns only, under the Sign Manual, or by any of the Kings of Arms in *Great Britain*	10	–	–			
GRANT, Lease or Tack, under the Great Seal of the United Kingdom of *Great Britain* and *Ireland,* or the Great Seal of Ireland, or under the Seal of the Exchequer in *England* or *Ireland,* or the Seal of the Duchy						

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
GRANT—*continued.*	£. s. d.	£. s. d.
or County Palatine of *Lancaster*, or the Seal kept and used in *Scotland*, in place of the Great Seal formerly used there; or under the Privy Seal in *England*, or the Quarter Seal or Privy Seal in *Scotland*, unless directed to the Great Seal; or under the Royal Sign Manual, unless directed to any of the Seals aforesaid - - - - - - -		
Of any lands, tenements, hereditaments or heritable subjects, whatever the tenure thereof may be, which have or shall come to His Majesty, His heirs or successors, by *escheat* or *forfeiture*, or as *ultimus hæres*, or by reason of the same being purchased by or for any *alien*; or which His Majesty, His heirs or successors, is or shall be otherwise entitled to, in right of the Crown, and be authorized to dispose of *absolutely*, as he or they shall think fit; whether such Grant, Lease or Tack shall be in fee or fee tail, or for a term of life or years;		
Or of any lands, tenements, hereditaments, or heritable subjects, belonging to the Duchy of *Lancaster*, or belonging to the Crown in *Scotland*, whereof His Majesty, His heirs or successors, is or shall be authorized to make only certain *limited* Grants, Leases or Tacks, whether such Grant, Lease or Tack shall be for term of life or years;		
Or of any goods, chattels, or personal or moveable estate, or other profit, whereof the Grant is not otherwise charged in this Schedule;		
Where such Grant, Lease or Tack shall be intended to operate in any degree as a gift, *except in the cases next hereinafter mentioned*, then for every skin, sheet or piece of vellum, parchment or paper, upon which the same shall be written, a Duty of - - - -	30 – –	20 – –
And where any such Grant, Lease or Tack, operating as a gift, shall be of lands, tenements, hereditaments or heritable subjects, vested in His Majesty, His heirs or successors, by *escheat* or as *ultimus hæres*, for want of heirs of any person who was *a bare trustee* thereof, or by the forfeiture of any such trustee, or seised into the hands of the Crown upon any *outlawry*, in a civil action, at the suit of any of His Majesty's subjects, or of any goods, chattels or personal or moveable estate or other profit, vested in His Majesty, His heirs or successors, by the forfeiture of any such trustee as aforesaid - - - - - - - - -	1 15 –	1 – –
And if any such Grant, Lease or Tack, charged with a Duty of 1*l.* 15*s.* in *Great Britain*, or 1*l.* in *Ireland*, together with any schedule, receipt or other matter put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then *see* PROGRESSIVE DUTY.		
And where any such Grant Lease or Tack shall be made for what shall be deemed and intended as a *full and adequate consideration* for the same, either in money paid at once, or in rent, or in lands or hereditaments given in exchange or otherwise - - -	--The same Duty as on a Grant, Lease or Tack of the like description made by any of His Majesty's subjects.	
GRANT or Conveyance under the Seal of the Duchy of *Lancaster*, made in pursuance of the Act passed in the 19th year of the reign of his late Majesty King *George* the 3d, c. 45, for enabling the Chancellor and Council of the Duchy to sell certain Rents, and to enfranchise Copyhold and Customary Tenements within their Survey - - - -	--The same Duty as for any other Conveyance, upon the sale of any property for a consideration of the like amount.	
Exemptions from the preceding and all other Stamp Duties:		
All Grants and Conveyances under the Seal of the Duchy of Lancaster, made in pursuance of the said Act of the 19th year of his said late Majesty's reign, where the consideration money paid for the same shall not exceed 10l.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
GRANT, Lease or other Conveyance from His Majesty, His heirs or successors, of any lands, tenements or hereditaments, or of any personal estate, being respectively *the private property* of His Majesty, and subject to His or their absolute disposal, by virtue of the Act passed in the 40th year of the reign of his late Majesty King *George* the 3d, concerning the disposition of certain real and personal property belonging to His Majesty, His heirs or successors - - - - -	- - The same Duty as on a Grant, Lease or Conveyance of the like description from any of His Majesty's subjects.	
GRANT under the Great Seal of the United Kingdom of *Great Britain* and *Ireland*, or under the Great Seal of *Ireland*, or under the Seal kept and used in *Scotland*, in place of the Great Seal formerly used there, or under the Privy Seal in *England*, or the Quarter Seal or Privy Seal in *Scotland*, unless directed to the Great Seal, or under the Sign Manual of His Majesty, His heirs or successors, unless directed to any of the Seals aforesaid, out of the Civil List, either of *England, Ireland* or *Scotland*, or out of any other fund, not being part of the supplies of the year, or appropriated by Parliament:		
Of any definite and certain *sum or sums of money* not exceeding 50*l.* -	1 5 –	1 5 –
And where the same shall exceed 50*l.*, then for every 50*l.*, and also for any fractional part of 50*l.* - - - - - - - -	1 5 –	1 5
Or of any Annuity or Pension not exceeding 50*l.* per annum - -	2 10 –	2 10 –
And where the same shall exceed 50*l.* per annum, then for every 50*l.* per annum, and also for every fractional part of 50*l.* per annum - - - - - - - - - - -	2 10 –	2 10 –
But where any such Grant of an annuity or pension shall be made in confirmation, or by way of renewal only of any former grant of the like amount and description, then only a Duty of - - -	1 10 –	1 10 –
And where several and distinct annuities or pensions shall be granted to or for the benefit of different persons by the same instrument, the proper Duty shall be charged in respect of each annuity or pension; but where the Grant shall be of any annuity or pension, to or for the benefit of two or more persons jointly, the Duty shall be charged in respect of the whole.		
GRANT of any sum or sums of money vested in His Majesty, His heirs or successors, by the forfeiture of any person who was a *bare trustee* thereof - - - - - - - - - - - - - -	1 15 –	1 – –
And where any Grant of any sum or sums of money, or of any annuity or pension, together with any schedule, receipt or other matter put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then *see* PROGRESSIVE DUTY.		
GRANT or Appointment by His Majesty, His heirs or successors, or by any other person or persons, body politic or corporate, of or to any office or employment, by Letters Patent, Deed or other writing:		
Where the salary, fees and emoluments appertaining thereto shall not exceed 50*l.* per annum - - - - - - - -	2 10 –	2 10 –
And where the same shall exceed 50*l.* per annum, then for every 50*l.* per annum, and also for any fractional part of 50*l.* per annum	2 10 –	2 10 –
The said fees and emoluments to be estimated according to the average amount thereof for three years preceding, where practicable; and in other cases according to the best information that can be obtained.		
And where any such Grant or appointment shall be made to or of two or more persons jointly, with separate and distinct salaries, fees or emoluments, the same shall be charged with a separate and distinct Duty, in respect of each person, according to the amount of the salary, fees and emoluments appertaining to such person.		
Provided always, That where any person shall be nominated by His Majesty, or by one of His Majesty's Principal Secretaries of State, or by any other person or persons having authority in that behalf,		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
GRANT—*continued.*	*£. s. d.*	*£. s. d.*
to be admitted or appointed to any office or employment beyond the seas, the warrant or other instrument or writing by which such person shall be so nominated, or by which any person or persons beyond the seas shall be commanded, directed or authorized to admit or appoint the person so nominated to any such office or employment, shall be deemed to be liable to the said Duties, and shall be chargeable therewith accordingly, in like manner as if such warrant or other instrument or writing had contained an actual grant or appointment of or to such office or employment.		
And provided always, That no Duty shall be charged in respect of any person to whom any office or employment shall be granted anew, (either with or without any other office, or any additional duties annexed) upon the revocation of any former grant or appointment, and who shall have paid a Stamp Duty on such former grant or appointment; unless the salary, fees and emoluments appertaining to such person shall be thereby in any manner augmented, and in that case a Duty shall be charged, in respect of the amount of the augmentation only.		
And in case any person, who upon his appointment to any office or employment in any of the departments of His Majesty's civil service, shall have paid an *ad valorem* stamp duty chargeable thereon, under any Act in force at the time of such appointment, shall afterwards be removed or promoted from such office or employment to any other office or employment in any of the said departments of equal or greater emolument, the *ad valorem* Duty chargeable by law shall be paid and payable on the latter appointment, in respect of the full amount of the salary, fees and emoluments of the office or employment to which the party shall have been removed or promoted; but in this case the Stamp Duty paid on the former appointment shall be allowed and refunded by the Commissioners of Stamps and Taxes to the party so removed or promoted, on production to them of the instruments relating to the several appointments, duly stamped, with the Duty to which the same may be respectively liable, provided application be made for the allowance of such Stamp Duty within six calendar months next after the last of such appointments.		
GRANT by Copy of Court Roll.—*See* CONVEYANCE, COPYHOLD.		
GRANT upon the Sale or Mortgage of any Property not belonging to the Crown.—*See* CONVEYANCE. MORTGAGE.		
HERITABLE BOND.—*See* BOND, MORTGAGE.		
INDENTURES of Apprenticeship.—*See* APPRENTICESHIP and ARTICLES.		
INSTITUTION granted by any Archbishop, Bishop, Chancellor or other Ordinary, or by any Ecclesiastical Court, in and to any Ecclesiastical Benefice, Dignity or Promotion;		
Where the same shall proceed upon a Presentation - - -	2 – –	2 – –
And where it shall proceed upon the Petition of the Patron to be himself admitted and instituted;		
If the Benefice, Dignity or Promotion shall be under the yearly value of 100*l.* - - - -	3 10 –	3 10 –
And if the same shall be of the yearly value of 100*l.* or upwards, then for every 50*l.* of the yearly value thereof -	3 10 –	3 10 –
The value to be ascertained by Certificate of the Archbishop, Bishop or Vicar General of the diocese; provided always, that two or more benefices episcopally united, shall be deemed one benefice only.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
INSTITUTION by any Presbytery or other competent authority to Ecclesiastical Benefices in *Scotland.—See* COLLATION.	£. s. d.	£. s. d.
INSTITUTION.—*See* also COLLATION and PRESENTATION.		
INSURANCE.—*See* POLICY.—LICENSE.		
INVENTORY to be exhibited and recorded in any Commissary Court in *Scotland*, of the personal or moveable estate and effects of a person dying testate, or which he shall have disposed of having power to do so as he though fit (but exclusive of what he shall be possessed of as a trustee for any other person or persons, and not beneficially):		
Where the value of such estate and effects, situated in *Scotland*, (*after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate, as shall bear the same proportion to the whole of the debts of the deceased, as the value of the estate in Scotland shall bear to the whole of the estate wheresoever situated,*) shall exceed the value of 50 *l.* and shall not exceed the value of 100 *l.* - -	– 10 –	
And where the same shall exceed the value of 100 *l.* and shall not exceed the value of 500 *l.*, then for every 50 *l.* and for any fractional part of 50 *l.* - - - - - - - - -	1 – –	
And where the same shall exceed the value of 500 *l.* and shall not exceed the value of 5,000 *l.*, then for every 100 *l.* and for any fractional part of 100 *l.* - - - - - - - -	2 – –	
And where the same shall exceed the value of 5,000 *l.* and shall not exceed the value of 20,000 *l.*, then for every 250 *l.* and for any fractional part of 250 *l.* - - - - - - -	5 – –	
And where the same shall exceed the value of 20,000 *l.*, then for every 500 *l.* and for any fractional part of 500 *l.* - - -	10 – –	
INVENTORY to be exhibited and recorded in any Commissary Court in *Scotland* of the personal or moveable estate and effects of a person dying intestate (but exclusive of what the deceased shall have been possessed of as a trustee for any other person or persons, and not beneficially):		
Where the value of such estate and effects, situated in *Scotland*, (*after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate, as shall bear the same proportion to the whole of the debts of the deceased as the value of the estate in Scotland shall bear to the whole of the estate wheresoever situated*), shall exceed the value of 50 *l.* and shall not exceed the value of 100 *l.* - -	– 15 –	
And where the same shall exceed the value of 100 *l.* and shall not exceed the value of 500 *l.*, then for every 50 *l.* and for any fractional part of 50 *l.* - - - - - - - - -	1 10 –	
And where the same shall exceed the value of 500 *l.* and shall not exceed the value of 5,000 *l.*, then for every 100 *l.* and for any fractional part of 100 *l.* - - - - - - - - - -	3 – –	
And where the same shall exceed the value of 5,000 *l.*, and shall not exceed the value of 20,000 *l.*, then for every 250 *l.* and any fractional part of 250 *l.* - - - - - - - - -	7 10 –	
And where the same shall exceed 20,000 *l.*, then for every 500 *l.* and for any fractional part of 500 *l.* - - - - -	15 – –	
Exemptions from all Stamp Duties:		
Inventory of the Effects of any common Seaman, Marine or Soldier who shall be slain or die in the service of His Majesty, His heirs or successors.		
Additional or supplementary Inventory to be exhibited and recorded in any Commissary Court of Scotland where the same shall not be liable to a Duty of greater amount than the Duty already paid upon any former Inventory, exhibited and recorded of the estate and effects of the same person.		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
INVENTORY.—*See* SCHEDULE.		
LAND TAX, Instruments relating to the sale and redemption thereof.—*See the General Exemptions at the end of this Schedule.*		
LEASES or Tacks of Lands, &c. belonging to His Majesty, in right of the Crown or otherwise.—*See* GRANT.		
LEASES or Tacks of Lands, &c. not belonging to His Majesty; *viz.*		
LEASE (or Bargain and Sale) for a Year.—*See* BARGAIN and SALE.		
LEASE or Tack, or Agreement for a Lease or Tack, in *Great Britain* or *Ireland*, of any lands, tenements, hereditaments or heritable subjects, in consideration of a sum of money by way of fine, premium or grassum paid for the same, without any yearly rent	The same Duty as for a Conveyance on the Sale of Property for a sum of money of the same amount.	
LEASE or Tack, or Agreement for a Lease or Tack, of any lands, tenements, hereditaments or heritable subjects, at a yearly rent, without any sum of money by way of fine, premium or grassum paid for the same:		
Where the yearly rent shall not exceed 25*l.*	– 2 6	– 1 3
And where the same shall exceed 25*l.* and not exceed 50*l.*	– 5 –	– 2 6
And where the same shall exceed 50*l.* and not exceed 75*l.*	– 7 6	– 3 9
And where the same shall exceed 75*l.* and not exceed 100*l.*	– 10 –	– 5 –
And where the same shall exceed 100*l.*, then for every 50*l.*, and also for any fractional part of 50*l.*	– 5 –	– 2 6
LEASE or Tack, or Agreement for a Lease or Tack, in *Great Britain* or *Ireland*, of any lands, tenements, hereditaments, or heritable subjects, in consideration of a sum of money by way of fine, premium or grassum, and also of a yearly rent	Both the *ad valorem* Duties payable for a Lease, in consideration of a Fine only, and for a Lease in consideration of a Rent only, of the same amount.	
LEASE or Tack, or Agreement for a Lease or Tack, of any Mine or Minerals, or other property of a like nature, either with or without any other lands, tenements, hereditaments or heritable subjects, where any portion of the produce of such Mines or Minerals shall be reserved to be paid in money or kind:		
If it shall be stipulated that the value of such portion of the produce shall amount at least to a given sum per annum, or if such value shall be limited not to exceed a given sum per annum, to be specified in such Lease, Tack or Agreement, then the said *ad valorem* Duty on Leases shall be charged in respect of the highest of such sums so given or limited for any year during the term of such Lease, Tack or Agreement.		
And where any yearly sum shall be reserved in addition to or together with such produce, relative to the yearly amount or value of which produce there shall be no such stipulation, or limitation as aforesaid, the said *ad valorem* Duty shall be charged in respect of such yearly sum.		
And where both a certain yearly sum, and also such produce relative to the yearly amount or value of which there shall be such stipulation or limitation as aforesaid shall be reserved, the said *ad valorem* Duty shall be charged on the aggregate of such yearly sum, and also of the highest yearly amount or value of such produce.		
And where in any of the cases aforesaid, any fine, premium or grassum, or any rent payable under any Lease or Tack, or Agreement for a Lease or Tack, shall consist wholly or in part of corn, grain or victual, the value of such corn, grain or victual shall be ascertained or estimated at and after any permanent rate of conversion which the lessee may be specially charged with, or have it in his option to pay; and if no such permanent rate of conversion shall have been stipulated, at and after the prices upon an average of twelve months preceding the first day of January next before the date of such Lease or Tack, or Agreement for a Lease or Tack, of		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
LEASE—*continued.*	£. s. d.	£. s. d.
the average prices of British corn, published in the London Gazette, in the manner directed by any Act regulating the Importation of Corn into the United Kingdom, and such respective value shall be deemed and taken to be the fine, premium or grassum, or yearly rent, or part thereof respectively, as the case may be, in respect whereof the *ad valorem* Duty shall be charged as aforesaid.		
And where separate and distinct fines, premiums or grassums, shall be paid to several lessors, being joint tenants, tenants in common, or co-parcenors, in *England* or *Ireland*, or proprietors *pro indiviso* in *Scotland*, who shall by one and the same deed or instrument, jointly or severally demise or lease, or agree to demise or lease, the lands, tenements, hereditaments, or heritable subjects of which they are such joint tenants, tenants in common or co-parcenors in *England* or *Ireland*, or proprietors *pro indiviso* in *Scotland*; or where separate and distinct rents shall be, by one and the same deed or instrument, reserved or made payable, or agreed to be reserved or made payable to the lessor, or to several lessors being such joint tenants, tenants in common, or co-parcenors in *England* or *Ireland*, or proprietors *pro indiviso* in *Scotland*, the *ad valorem* Duties shall be charged in respect of the aggregate amount of such fines, premiums or grassums, and of such rents respectively.		
And where any person having contracted for, but not having obtained a lease of any lands or other property, shall contract to sell such lands or other property, or any part thereof, or his right or interest therein or thereto, to any other person, and a lease shall accordingly be granted to such other person, the purchase-money or consideration which shall be paid or given, or agreed to be paid or given to the person immediately selling to such lessee, shall be set forth in such lease, and such lease shall be charged as well with the said *ad valorem* Duty on such purchase-money or consideration, as with the Duty on the purchase-money or consideration or rent paid or reserved to the lessor.		
LEASE or Tack, or Agreement for a Lease or Tack of any kind, *not otherwise charged in this Schedule* - - - - - - - -	1 15 –	1 – –
LEASE—For the counterpart or duplicate of any Lease or Tack, or Agreement for a Lease or Tack, hereby charged with a Duty not exceeding 35*s.* in *Great Britain*, or 20*s.* in *Ireland* - - - -	The like Duty as on the Lease or Tac or Agreement.	
And for the counterpart or duplicate of any other Lease or Tack or Agreement for a Lease or Tack whatsoever - - - - -	1 15 –	1 – –
Provided that, where any Lease or Tack shall be made in pursuance of a previous agreement, which shall have paid the *ad valorem* Duty chargeable by law at the date thereof, amounting to 1 *l.* or upwards, such Lease or Tack shall be only chargeable with a Duty of 1 *l.*, and on production of such Lease or Tack and Agreement duly stamped and executed, the said Lease or Tack shall also be stamped with a particular stamp, for denoting the payment of the said *ad valorem* Duty.		
Provided also, that no *ad valorem* Duty shall be chargeable in respect of any penal Rent or increased Rent in the nature of a penal Rent, reserved in any such Lease, Tack or Agreement as aforesaid.		
See also PROGRESSIVE DUTY.		
Exemptions from the preceding and all other Stamp Duties:		
Leases or Tacks of waste or uncultivated lands to any poor or labouring persons for any term not exceeding three lives, or ninety-nine years, where the fine shall not exceed 5 s., nor the reserved rent 1 l. 1 s. per annum, and the counterparts or duplicates of all such leases.		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
LEGACIES—	£. s. d.	£. s. d.
For every Legacy, specific or pecuniary, or of any other description, of the amount or value of 20*l.* or upwards, given by any Will or testamentary instrument of any person, either out of the personal or moveable estate or effects of such person, or out of any personal or moveable estate or effects which such person shall have power to dispose of, or out of, or charged or rendered a burden upon the real or heritable estate of such person; or out of any monies to arise by the sale, burden, mortgage or other disposition of such real or heritable estate, or any part thereof; or of any real or heritable estate, or the rents or profits thereof, which such person may have a right to burden or affect with the payment of money.		
Also for the clear Residue (when devolving to one person) and for every share of the clear residue (when devolving to two or more persons) of the personal or moveable estate or effects of any person deceased, or of any personal or moveable estate or effects which such person may have had power to dispose of (after deducting debts, funeral expenses, legacies and other charges first payable thereout) whether the title to such residue or any share thereof shall accrue by virtue of any testamentary deed or disposition, or upon a partial or total intestacy, where such residue or share of residue shall be of the amount or value of 20*l.* or upwards.		
And also for the clear Residue (when given to one person) and for every share of the clear residue (when given to two or more persons) of the monies to arise by the sale, burden, mortgage or other disposition of any real or heritable estate directed to be sold, burdened, mortgaged or otherwise disposed of, or of any rents or profits thereof, by any Will or testamentary instrument of any person (after deducting debts, funeral expenses, legacies and other charges first made payable thereout, if any) where such residue or share of residue shall amount to 20*l.* or upwards.		
Where any such Legacy or Residue, or any share of such Residue, shall have been given or shall have devolved to or for the benefit of *a child of the deceased, or any descendant of a child of the deceased*; a Duty on the amount or value thereof at and after the rate *per centum* of - - - - - - - - -	Per cent. 1 – –	Per cent. – 10 –
Where any such Legacy or Residue, or any share of such Residue, shall have been given or shall have devolved to or for the benefit of *a brother or sister of the deceased, or any descendant of a brother or sister of the deceased*; a Duty on the amount or value thereof, at and after the rate *per centum* of - - - -	Per cent. 3 – –	Per cent. 1 5 –
Where any such Legacy or Residue, or any share of such Residue, shall have been given or shall have devolved to or for the benefit of *a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased*; a Duty on the amount or value thereof at and after the rate *per centum* of - - - - - - -	Per cent. 5 – –	Per cent. 2 – –
Where any such Legacy or Residue, or any share of such Residue, shall have been given or shall have devolved to or for the benefit of *a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased*; a Duty on the amount or value thereof at and after the rate *per centum* of - - -	Per cent. 6 – –	Per cent. 2 10 –
And where any such Legacy or Residue, or any share of such Residue, shall have been given or shall have devolved to or for the benefit of any person in *any other degree of collateral consanguinity to the deceased* than is above described, or to or for the benefit of *any illegitimate person or other stranger in blood to the deceased*; a Duty on the amount or value thereof at and after the rate *per centum* of - - - - - - - -	Per cent. 10 – –	Per cent. 5 – –

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
LEGACIES—*continued.*	*£. s. d.*	*£. s. d.*

Every Gift which shall have effect as a Donation *mortis causâ*, and every Gift of any Annuity, or by way of annuity or of any other partial benefit or interest, out of any such estate or effects as aforesaid, shall be deemed a legacy, within the intent and meaning of this Schedule.

And where any person shall in his life-time gratuitously, or otherwise than for a *bonâ fide* valuable consideration, have given, assigned, disposed, transferred, settled or otherwise disposed of any personal or moveable estate to or for the benefit of any other person, where such gift, assignment, transfer, settlement or disposition shall be intended not to entitle the person in whose favour the same shall be made to the possession or beneficial enjoyment of the property therein comprised until after the death of the person making the same; and where such gift, assignment, transfer, settlement or disposition shall be made or evidenced by any deed or instrument in writing, not actually delivered into the possession or power of the trustee or trustees, or if there be no trustee or trustees, into the possession or power of the grantee or grantees named therein, within one calendar month after the date and execution thereof, then and in every such case the personal or moveable estate comprised in or affected by any such gift, assignment, transfer, settlement or other disposition (not actually revoked or made void), shall after the death of the person making or having made the same, be deemed and taken to be a Legacy to all intents and purposes whatsoever, and shall be charged and chargeable with the Duties hereby granted upon Legacies in such manner as if the gift, assignment, transfer, settlement or other disposition made by such deed or other instrument as aforesaid had been contained in or by any Will of the person making the same.

And where any Legatee shall take Two or more distinct Legacies or Benefits, under any will or testamentary instrument, which shall together be of the amount or value of 20*l.* each shall be charged with Duty, though each or either may be separately under that amount or value.

The value of any Legacy given by way of Annuity, whether payable annually or otherwise, for any life or lives, or for years determinable on any life or lives, or for years, or other period of time shall be calculated, and the Duty chargeable thereon shall be charged according to the Tables annexed to this Act.

Exemptions:

Legacies and Residues, and shares of Residue of any such estate or effects as aforesaid, given or devolving to or for the benefit of the husband or wife of the deceased, or to or for the benefit of any of the Royal Family.

And all Legacies of Books, Prints, Pictures, Statues, Gems, Coins, Medals, Specimens of Natural History, or other specific articles to any corporate body, or to the Society of Serjeants Inn, or any of the Inns of Court or Chancery, or to any endowed school, in order to be kept and preserved, and not for the purposes of sale.

And all Legacies, Residues and Shares thereof given by the Will, or passing by the Intestacy of any person who shall have died entitled to any sum of money deposited in any Savings Bank, and whose whole Estate, real and personal, shall be under the value of 50l.

And all Legacies given for the education or maintenance of poor children in Ireland, or to be applied in support of any public charitable institution in Ireland, or for any purposes merely charitable in Ireland.

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
LETTER or Power of Attorney, made by any petty officer, seaman, marine, or soldier serving as a marine, or by the executors or administrators of any such person, for receiving prize money - - -	–	1	–	–	1	–
———————— and for receiving wages - - - -	1	–	–	–	10	–
LETTER of Attorney for the sale, transfer, acceptance or receipt of dividends of any of the Government or Parliamentary Stocks or Funds -	1	–	–	–	10	–
LETTER of Attorney for the sale, transfer or acceptance of any stock or share in or of any other public or joint stock company, or any Letter of Attorney or order for the receipt of dividends on any such stock or share - - - - - - - - - -	1	10	–	–	10	–
LETTER or Power of Attorney or Proxy for voting in the affairs of any joint stock, or corporate company, or other company or corporation - - - - - - - - - - -	–	5	–	–	5	–
LETTER of Attorney, empowering any person to receive rents in *Ireland*, except Letters of Attorney to receive rents under custodiams or elegits - - - - - - - - - - -	5	–	–	5	–	–
LETTER of Attorney, empowering any person or persons to execute any lease or leases of lands in *Ireland*, on the part or behalf of any lessor or lessee;						
If such Letter of Attorney shall be limited to the executing of any lease or leases in which the annual amount of the rent reserved, or to be reserved (any penal rent, or any increased or reserved rent in the nature of a penal rent, not being included in such amount), shall not exceed 5*l.* and the fine or consideration for the same shall not exceed 20*l.* - - - - - - - -	2	–	–	2	–	–
And where such Letter of Attorney shall not be limited - -	10	–	–	10	–	–
And where the same shall be limited to any larger rent or fine, or shall not specify the amount of the rent or fine to be reserved or received on such lease - - - - - - - -	10	–	–	10	–	–
LETTER of Attorney empowering any person to execute any deed or deeds of conveyance of lands or tenements in *Ireland*, where the consideration of such conveyance shall not exceed 100*l.* - - -	2	–	–	2	–	–
And where the amount of such consideration shall exceed 100*l.* or where the amount of the consideration shall not be expressed in such Letter of Attorney - - - - - - -	10	–	–	10	–	–
And if any Letter of Attorney shall empower any person to perform distinct or different acts charged by this Schedule with separate Duties, then a Duty shall be payable as herein charged with respect to each such act contained in such Letter of Attorney.						
LETTER or Power of Attorney of any other kind, or commission, or factory in the nature thereof - - - - - - - - -	1	10	–	–	10	–

GENERAL DIRECTIONS as to LETTERS of ATTORNEY.

All Letters or Powers of Attorney signed by two or more persons, not being husband and wife, or co-partners in trade, co-executors, co-administrators, or trustees of any trust, either authorizing any acts to be performed for distinct persons, or the receipt of one or more sum or sums of money, which may be distributable in the whole or part amongst such persons, not being husband and wife, or co-partners, executors, administrators or trustees, to be deemed and taken to be distinct Letters or Powers of Attorney, and to pay Duty accordingly.

See also PROGRESSIVE DUTY.

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
LETTER—*continued.*	£. s. d.	£. s. d.
Exemptions from the preceding and all other Stamp Duties:		
Any Letter of Attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary Stocks or Funds, producing a yearly dividend of less than 3 l.		
Any Letter or Power of Attorney and Proxies filed in any Ecclesiastical Court.		
Any Letter or Power of Attorney for the receipt of any definite sum or sums of money specified therein, and not amounting in the whole to 20 l.		
All Letters or Powers of Attorney for voting on any Election of a Director or Directors of the East India Company.		
All Letters or Powers of Attorney or Proxies for voting in the affairs of any charitable Institution.		
LETTER of License from a Creditor or Creditors to a Debtor - - *See also* PROGRESSIVE DUTY.	1 15 –	– 10 –
LETTERS OF ADMINISTRATION, WITH A WILL ANNEXED. —*See* PROBATE.		
LETTERS OF ADMINISTRATION, WITHOUT A WILL ANNEXED.		
Where the personal Estate and Effects of the deceased, situated within the jurisdiction of the Court granting the Probate or Letters of Administration, after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal Estate, as shall bear the same proportion to the whole of the debts, as the Estate within the jurisdiction of such Court shall bear to the whole of the Estate of the deceased wheresoever situated (but exclusive of what the deceased shall be possessed of, as a Trustee for any other person or persons, and not beneficially), shall be above the value of 50 *l.* and shall not exceed the value of 100 *l.* - - - -	– 15 –	– 7 6
And where the same shall exceed the value of 100 *l.* and shall not exceed the value of 500 *l.*, then for every 50 *l.* and for any fractional part of 50 *l.* - - - - - - -	1 10 –	– 15 –
And where the same shall exceed the value of 500 *l.* and shall not exceed the value of 5,000 *l.*, then for every 100 *l.* and for any fractional part of 100 *l.* - - - - - - -	3 – –	1 10 –
And where the same shall exceed the value of 5,000 *l.* and shall not exceed the value of 20,000 *l.*, then for every 250 *l.* and for any fractional part of 250 *l.* - - - - - -	7 10 –	3 15 –
And where the same shall exceed 20,000 *l.*, then for every 500 *l.* and for any fractional part of 500 *l.* - - - - -	15 – –	7 10 –
Exemption:		
Letters of Administration of any common Seaman, Marine or Soldier, who shall be slain or die in the service of His Majesty, His heirs or successors.		
LETTERS of Marque and Reprisal - - - - - - - -	5 – –	
LETTERS PATENT.—*See* GRANT.		
LETTER of Reversion in *Scotland.*—*See* MORTGAGE.		
LICENSE for Marriage, if special - - - - - - - -	5 – –	5 – –
——————— if not special - - - - - - -	– 10 –	

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	*£. s. d.*
LICENSE to be granted by any Archbishop, Bishop, Vicar General, or other competent authority, for the non-residence of any Clergyman upon his living - - - - - - - - - -	2 – –	2 – –
LICENSE of any kind, *not otherwise charged in this Schedule,* which shall pass the seal of any Archbishop, Bishop, Chancellor or other ordinary in *England* or *Ireland,* or of any Ecclesiastical Court in *England* or *Ireland,* or which shall be granted by any Presbytery or other ecclesiastical power in *Scotland* - - - - - -	2 – –	1 10 –
Exemptions from the preceding and all other Stamp Duties:		
Licenses to Stipendiary Curates in England, or Ireland wherein the annual amount of stipend shall be specified, and Licenses for the non-residence of Clergymen upon their Livings, where granted on the ground of there being no house, or no fit house of residence therein.		
Licenses to Parish Clerks and Parish Schoolmasters in Ireland, whose respective emoluments shall not exceed 100 *l. per annum.*		
License for authorizing or confirming the building, rebuilding, enlarging, repairing, altering or improving of any Church or Chapel, or Glebe-house, and the offices and appurtenances pertaining to any such Church, Chapel or Glebe-house, or for the performance of Divine Service, during the repair or rebuilding of or alteration in any Church or Chapel, or to enable Divine Service to be performed in any Church or Chapel, until the consecration thereof, and all instruments or proceedings whatever necessary to the obtaining of such Licenses, or to the revocation or recall thereof, and all acts and sentences of consecration of any Church or Chapel.		
LICENSE to be taken out *yearly* by every person (not being a licensed Auctioneer) who shall use or exercise the calling or occupation of an Appraiser, or shall, in expectation of any gain, fee or reward, make any Appraisement or Valuation hereinbefore charged with a Stamp Duty -	– 10 –	
LICENSE to be taken out yearly by any Banker or Bankers, or other person or persons who shall issue any Promissory Notes payable to the bearer on demand, and allowed to be re-issued, for and in respect of every town or place where any such Promissory Notes shall be issued by any Banker or Bankers, or by any Agent or Agents for or on account of any such Banker or Bankers, or other person or persons:		
Where such Towns or Places shall not exceed four in number, for every such License - - - - - - - -	30 – –	30 – –
And where such Towns or Places shall exceed four in number, then for every further License after such four Licenses - - -	10 – –	10 – –
LICENSE to be taken out yearly by every maker of playing Cards or Dice - - - - - - - - - - - - -	– 5 –	– 5 –
LICENSE in *Great Britain* to be taken out yearly by every person (not being a refiner of Gold or Silver, or an auctioneer or a pawnbroker) who shall trade or deal in, or sell, or expose or keep for sale any Gold or Silver Plate, or any goods or wares containing or having thereon or attached thereto any quantity of Gold exceeding two penny-weights, and under two ounces in weight, or any quantity of Silver exceeding five pennyweights, and under thirty ounces in weight, in any one separate and distinct ware or piece of goods, for every such License -	2 6 –	
LICENSE in *Great Britain* to be taken out yearly by every person who shall trade or deal in, or sell, or expose or keep for sale any Gold or Silver Plate, or any goods or wares containing or having thereon or attached thereto any quantity of Gold of the weight of two ounces or upwards, or any quantity of Silver of the weight of thirty ounces or upwards, in any one separate and distinct ware or piece of goods, and by every refiner of Gold or Silver, and by every auctioneer or pawnbroker, who shall trade or deal in, or sell, or expose or keep for sale		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
LICENSE—*continued.*	£. s. d.	£. s. d.
any Gold or Silver Plate, or any goods or wares containing or having thereon or attached thereto any quantity of Gold of the weight of two penny-weights or upwards, or any quantity of Silver of the weight of five penny-weights or upwards, in any one separate and distinct ware or piece of goods, and by every person who shall take in or deliver out pawns of any such Plate, Goods or Wares as last mentioned, for every such License - - - - - - - - -	5 15 –	
LICENSE in *Ireland* to be taken out yearly by every person who shall sell or make any Gold or Silver Plate; viz.		
In the city of *Dublin*, or within the Circular Road surrounding the same, or in any city or town in *Ireland* sending a Member or Members to serve in Parliament, or within two miles of the Sessions House, or Market-house or Market-place thereof - -	– – –	5 5 –
In any other part of *Ireland* - - - - - - - -	– – –	2 2 –
LICENSE to be taken out *yearly* for using or exercising the trade or business of a Pawnbroker at any place within the distance of ten miles from the General Post-office in the city of *London*, for every such License - - - - - - - - - - -	15 – –	
And for using or exercising the trade or business of a Pawnbroker elsewhere in *Great Britain*; for every such License - - -	7 10 –	
LICENSE to be taken out yearly by any person or persons who shall insure property from loss by fire - - - - - - - -	– 5 –	– 5 –
LICENSE in *Great Britain* to be taken out yearly by every owner, proprietor, maker or compounder of any Medicine or Composition whatsoever in respect of which any Stamp Duty is payable; and also by every person who shall utter, vend or expose, or keep for sale any such Medicine or Composition as aforesaid, at any place within the distance of ten miles from the General Post-office in the City of *London*, or within the City of *Edinburgh*; for every such License - - -	2 – –	
Within any other city or borough, or in any town corporate, for every such License - - - - - - - - -	– 10 –	
In any other part of *Great Britain*, for every such License -	– 5 –	
LICENSE to exercise the Faculty of Physic.—*See* ADMISSION.		
LICENSE to act as a Notary Public.—*See* CERTIFICATE—FACULTY.		
LICENSE to demise Copyhold Lands.—*See* COPYHOLD.		
MARRIAGE CONTRACT in *Scotland.*—*See* SETTLEMENT.		
MARRIAGE LICENSE.—*See* LICENSE.		
MATRICULATION in the Universities.—*See* ADMISSION.		
MEDICINES—For and upon every packet, box, bottle, pot, phial or other inclosure containing any pills, powders, lozenges, tinctures, potions, cordials, electuaries, plasters, unguents, salves, ointments, drops, lotions, oils, spirits, medicated herbs and waters, chemical and officinal preparations whatsoever, to be used or applied externally or internally as medicines or medicaments, for the prevention, cure or relief of any disorder or complaint incident to, or in anywise affecting the human body, made, prepared, uttered, vended or exposed, or kept for sale by any person, relating to which any person making, preparing, uttering, vending, or exposing or keeping for sale the same, hath or claims to have any occult secret or art for making or preparing the same, or hath or claims to have any exclusive right or title to the making or preparing of the same, or which have at any time heretofore been, now are, or shall hereafter be prepared, uttered, vended or exposed, or kept for sale under the authority of any Letters Patent under the		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
MEDICINES—*continued.*	£. s. d.	£. s. d.
Great Seal, or which have at any time heretofore been, now are, or shall hereafter be, by means of any public notice or advertisement or placard, or by any written or printed paper or hand-bill, or by any label or words written or printed, or affixed on or to, or delivered with any packet, box, bottle, pot, phial, or other inclosure containing the same, held out or recommended to the public by the makers, vendors or proprietors thereof, as nostrums or proprietary medicines, or as specifics, or as beneficial to the prevention, cure or relief of any distemper, malady, ailment, disorder or complaint incident to or in any manner affecting the human body:		
Where such packet, box, bottle, pot, phial or other inclosure, with its contents, shall not exceed the price or value of One shilling -	– – 1½	
Where the same shall exceed the price or value of One shilling, and shall not exeed the price or value of Two shillings and sixpence.	– – 3	
Where the same shall exceed the price or value of Two shillings and sixpence, and shall not exceed the price or value of Four shillings - - - - - - - - - -	– – 6	
Where the same shall exceed the price or value of Four shillings, and shall not exceed the price or value of Ten shillings - -	– 1 –	
Where the same shall exceed the price or value of Ten shillings, and shall not exceed the price or value of Twenty shillings -	– 2 –	
Where the same shall exceed the price or value of Twenty shillings, and shall not exceed the price or value of Thirty shillings - -	– 3 –	
Where the same shall exceed the price or value of Thirty shillings, and shall not exceed the price or value of Fifty shillings - -	– 10 –	
And where the same shall exceed the price or value of Fifty shillings	1 – –	
Exemption:		
All medicinal Drugs which shall be uttered or vended entire, without any mixture or composition with any other Drug or ingredient whatsoever, by any Surgeon, Apothecary, Chemist or Druggist, having served a regular Apprenticeship, or by any person having served as a Surgeon in the Navy or Army under any Commission or Appointment duly entered at the War Office, or Navy Office.		
MEMORIAL to be registered or inrolled pursuant to Act of Parliament, of any deed or instrument, deeds or instruments, whereby an Annuity shall be granted or secured in *England*; (that is to say) for every piece of vellum, parchment or paper, upon which any such memorial shall be written:		
Where such Annuity shall not amount to 10*l.* per annum - - -	– 2 –	
And where the same shall amount to 10*l.* and not amount to 50*l.* per annum - - - - - - - - - -	– 10 –	
And where the same shall amount to 50*l.* or upwards per annum -	1 – –	
MEMORIAL, *not otherwise charged in this Schedule,* of any deed, instrument or writing, or of any matter or thing to be registered, inrolled or entered in any court or public office in *England*;		
Where the deed, instrument or writing to which such memorial shall relate shall be chargeable with any *ad valorem* Stamp Duty or Duties, not exceeding in the whole the sum of 10s., then every piece of vellum, parchment or paper upon which such Memorial shall be written, shall be chargeable with a Stamp Duty of equal amount with such *ad valorem* Duty or Duties;		
And in all other cases every piece of vellum, parchment or paper upon which any such Memorial shall be written, shall be chargeable with the Duty of - - - - - - - -	– 10 –	

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
MEMORIAL, of any deed of Conveyance, Will or Devise which shall be registered or inrolled in the Public Office for registering of such Memorials, or entered in the Courts of Record in *Ireland*, except those otherwise hereby charged	-	-	-	-	10	-
And for every skin or piece of vellum or parchment, or sheet or piece of paper, upon which the same shall be written, after the first, a Duty of	-	-	-	-	10	-
MEMORIAL of the Assignment of a Judgment; for each Judgment assigned;						
The penalty whereof shall not amount to 200*l.*	-	-	-	-	5	-
Amounting to 200*l.* and not amounting to 500*l.*	-	-	-	-	10	-
Amounting to 500*l.* and not amounting to 1,000*l.*	-	-	-	-	15	
Amounting to 1,000*l.* and not amounting to 2,000*l.*	-	-	-	1	-	-
Amounting to 2,000*l.* and not amounting to 4,000*l.*	-	-	-	1	5	-
And where the same shall amount to 4,000*l.* and upwards	-	-	-		-	-
And for every piece of vellum, parchment or paper, upon which any such Memorial shall be written, after the first, a Duty of	-	-	-	-	10	-
MEMORIAL of any Lease, or of any Agreement to Lease	-	-	-	-	2	6
MORTGAGE, conditional surrender by way of Mortgage, further charge, wadset and heritable bond, and any disposition, assignation or tack in security, whether with or without a personal bond or obligation therein contained, and eik to a reversion, of or affecting any lands, estate or property, real or personal, heritable or moveable whatsoever;						
Also any deed, containing an obligation to infeft any person in an annual rent, or in lands or other heritable subjects in *Scotland*, under a clause of reversion; but without any personal bond or obligation therein contained, for payment of the money or stock intended to be secured;						
Also any conveyance of any lands, estate or property whatsoever in trust, to be sold or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, *except where such conveyance shall be made for the benefit of creditors generally, or for the benefit of creditors specified, who shall accept the provision made for payment of their debts in full satisfaction thereof, or who shall exceed five in number;*						
Also any defeasance, letter of reversion, back bond, declaration, or other deed or writing, for defeating or making redeemable, or explaining or qualifying any conveyance, disposition, assignation, or tack of any lands, estate or property whatsoever, which shall be apparently absolute, but intended only as a security;						
Also any agreement, contract or bond, accompanied with a deposit of a title deed or title deeds, for making a mortgage, wadset or any such other security or conveyance as aforesaid, of any lands, estate or property comprised in such title deed or deeds, or for pledging or charging the same as a security;						
And also any deed whereby a real burthen shall be declared or created on lands or heritable subjects in *Scotland:*						
Where the same respectively shall be made as a security for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable,						
Not exceeding 50*l.*	-	5	-		2	6
Exceeding 50*l.* and not exceeding 100*l.*	-	10	-	-	5	-

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
MORTGAGE—*continued.*	£. s. d.	£. s. d.
And where the same shall exceed 100*l.*, then for every 100*l.* and also for any fractional part of 100*l.*	– 10 –	– 5 –
And where the same respectively shall be made as a security for the repayment of money to be thereafter lent, advanced or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be, *other than and except any sum or sums of money to be advanced for the insurance of any property comprised in such mortgage or security against damage by fire, or for the insurance of any life, or for the payment of any fine or rent, in order to obtain the renewal of any lease, or of any sum for preserving and keeping on foot only such mortgage or security, or for reimbursing any trustee or mortgagee any costs or expenses incident to the execution of any trust or power, and except also the interest of any sum or sums of money to be advanced for any such specific purpose as aforesaid:*		
If the total amount of the money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given sum	The same Duty as on a Mortgage or Wadset for such limited sum.	
If the total amount of the money secured, or to be ultimately recoverable thereupon, shall be uncertain and without any limit, then the same shall be available as a security or charge only for such an amount of money or stock intended to be thereby secured as the *ad valorem* Duty denoted by any Stamp or Stamps thereon will extend to cover.		
Provided, that if the same be stamped at any time after the execution thereof by any party, it shall take effect as a charge or security for or in respect of any sum to which the Stamp Duty so impressed thereon after such execution shall relate, only from the day on which it shall be so stamped, and not before, as if the same had been then first executed, any law to the contrary thereof notwithstanding; and in such case, in order that it may be at all times known on what day the same was so stamped, a memorandum, to be signed by two of the Commissioners of Stamps and Taxes, shall be written thereon, specifying the day on which the same was so stamped, which memorandum shall be deemed to be conclusive evidence of the fact thereby stated.		
And where the same respectively shall be made as a security for the transfer or re-transfer of any share in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of any other Company or Corporation, in consideration of stock or money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable	The same Duty as on a Mortgage or Wadset for a sum of money equal to the value of the stock or fund secured, according to the average price thereof, on the day of the date of the Mortgage or other instrument aforesaid, or on either of the ten days preceding; or if there shall not have been any known sale on any of such days, then on the latest day preceding on which there shall have been a known sale.	
And where the same respectively shall be made as a security for the payment of a sum of money, and also for the transfer or re-transfer of a share in any of the said Stocks or Funds, the said *ad valorem* Duty shall be charged in respect of each.		
And in case the same respectively shall be made as a security for the payment or transfer to, or in trust for, or for the benefit of, different persons, of separate and distinct sums of money, or shares in any of the said Stocks or Funds, the said *ad valorem* Duty shall be charged for and in respect of each separate and distinct sum of money or share in any of the said Stocks or Funds therein specified and secured, and not upon the aggregate amount thereof. And *see* PROGRESSIVE DUTY.		
MORTGAGE, &c.—Any transfer, assignment or release, disposition or assignation of any Mortgage, Wadset or Bond, or of any such other security as aforesaid, or of the benefit thereof, and of the money or stock thereby secured:		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
MORTGAGE—*continued.*	*£. s. d.*	*£. s. d.*
If no further sum of money or stock be added to the principal money or stock already secured, then,		
Where the amount of the principal money or the value of the stock secured by such Mortgage, Wadset, or Bond shall not exceed 300*l.* - - - - - - - - - - - - -	- The same Duty as on a Mortgage, Wadset or Bond for such principal money or stock.	
And where the same shall exceed 300*l.* - - - - - -	1 15 –	1 – –
And if any further sum of money or stock be added to the principal money or stock already secured - - - - - - - - And *see* PROGRESSIVE DUTY.	- - The same Duty as on a Mortgage, Wadset or Bond, for such further sum of money or stock only.	

Provided always, that where several distinct deeds or instruments falling within the description of any of the instruments hereby charged with the said *ad valorem* Duty on Mortgages and Wadsets shall be made at the same time for securing the payment or transfer of one and the same sum of money, or one and the same share of any of the stocks or funds before mentioned, the said *ad valorem* Duty, if exceeding £.1. 15. in *Great Britain*, or 1*l. in Ireland,* shall be charged only on one of the said deeds or instruments, and all the rest shall be charged with the Duty to which the same may be liable under any more general description of such deeds or instruments contained in this Schedule; and if required for the sake of evidence, all the rest of such deeds or instruments shall be also stamped with some particular stamp for denoting or testifying the payment of the said *ad valorem* Duty, on all the said deeds or instruments being produced duly executed and duly stamped with the Duties hereby charged thereon.

And where any Copyhold or customary lands or hereditaments shall be mortgaged by means of a conditional surrender or grant, the said *ad valorem* Duty shall be charged on the surrender or grant, or the memorandum thereof, if made out of Court, or on the copy of court roll of the surrender or grant, if made in Court.

And where any Copyhold or customary lands or hereditaments shall be mortgaged or charged, together with other property, for securing one and the same sum of money, or one and the same share of any of the Stocks or Funds before mentioned, the said *ad valorem* Duty shall be charged on the deed or instrument relating to the other property.

And where there shall be duplicates of any deed or instrument, chargeable with the said *ad valorem* Duty on Mortgages and Wadsets, exceeding £.1. 15. in *Great Britain*, or 1 *l.* in *Ireland*, one of them only shall be charged therewith, and the other or others shall be charged with the Duty to which the same may be liable under any more general description in this Schedule; and on the whole being produced, duly executed, and duly stamped, as hereby required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said *ad valorem* Duty.

Exemptions from the said ad valorem *Duty on Mortgages, &c. but not from any other Duty to which the same may be liable:*

Any Deed or other Instrument, made in pursuance of and conformably to any agreement, contract or bond, which shall actually have paid the ad valorem *Duty on Mortgages or Bonds charged and made payable at the date thereof.*

Any Deed or other Instrument made for the further assurance only of any estate or property already mortgaged, pledged or charged as a security by any deed or instrument which shall have paid the said ad valorem *Duty hereby charged, or the* ad valorem *Duty on Bonds or Mortgages charged and made payable at the date thereof.*

Any Deed or other Instrument made as an additional or further security for any sum or sums of money, or any share or shares of any of the Stocks or Funds before mentioned, already secured by any deed or instrument which shall have paid the ad valorem *Duty hereby charged on Mortgages, Bonds or Warrants of Attorney, or the* ad valorem

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
MORTGAGE—*continued.*	£. s. d.	£. s. d.
Duty on Mortgages, Bonds or Warrants of Attorney charged and made payable at the date thereof, to be exempt from the said ad valorem *Duty hereby charged, so far as regards such sum or sums of money, or such share or shares of any of the said Stocks or Funds before secured;* but if any further sum of money or stock shall be added to the principal money or stock already secured, the said *ad valorem* Duty shall be charged in respect of such further sum of money or stock.		
And if necessary for the sake of evidence, the deeds or instruments hereby exempted from the said *ad valorem* Duty shall be stamped with a particular stamp, for denoting or testifying the payment of the said *ad valorem* Duty, upon all the deeds and instruments relating to the particular transactions being produced duly executed and duly stamped with the Duties to which they are liable.		
For general Exemptions, see the end of this Schedule.		
MORTGAGE, Wadset, &c. with a conveyance of the equity or right of redemption or reversion, or other matter in the same deed; viz.		
Where any deed or writing shall operate as a mortgage or other instrument hereby charged with the *ad valorem* Duty on Mortgages, and also as a conveyance of the equity or right of redemption or reversion of any lands, estate or property therein comprised, to or in trust for or according to the direction of a purchaser, such deed or writing shall be charged not only with the said *ad valorem* Duty on mortgages, but also with the *ad valorem* Duty hereinbefore charged on a conveyance upon the sale of any property; but where the equity or right of redemption or reversion shall be thereby conveyed or limited in any other manner, such deed or writing shall be charged only as a mortgage.		
And in all other cases where a Mortgage or other instrument hereby charged with the *ad valorem* Duty on Mortgages shall be contained in one and the same deed or writing with any other matter or thing (*except what shall be incident to such Mortgage or other instrument*), such deed or writing shall be charged with the same Duties (except the Progressive Duty) as such Mortgage or other instrument and such other matter or thing would have been separately charged with if contained in separate deeds or writings.		
See also PROGRESSIVE DUTY.		
MUTUAL DISPOSITION, or Conveyance in *Scotland.*—*See* EXCHANGE and PARTITION.		
NEWSPAPER, (that is to say), for every sheet or other piece of paper, whereon the same shall be printed - - - - - - - -	- - 4	- - 2
And where such sheet or piece of paper shall contain a superficies exceeding 1,530 inches, and not exceeding 2,295 inches, the additional duty of - - - - - - - - - -	- - 2	- - 1
And where the same shall contain a superficies exceeding 2,295 inches, the additional duty of - - - - - - - -	- - 2	- - 1
Provided always, that any sheet or piece of paper containing a superficies not exceeding 765 inches, which shall be published with and as a Supplement to any Newspaper chargeable with any of the Duties aforesaid, shall be chargeable only with the duty of - - - - - - - - - - - -	- - 2	- - 1
And the following shall be deemed and taken to be Newspapers chargeable with the said Duty; viz.		
Any paper or pamphlet containing any public news, intelligence or occurrences, or any remarks or observations thereon, or upon any matter in Church or State, or containing only or principally advertisements; provided any such paper or pamphlet as aforesaid shall be printed in any part of the United Kingdom, and be published periodically, or in parts or numbers or otherwise, at intervals not exceeding twenty-		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
NEWSPAPER—*continued.* six days between the publication of any two such papers or pamphlets, parts or numbers.		
Exemptions:		
The Paper called "Police Gazette or Hue and Cry," published by authority of the Secretary of State, in England; also "The Hue and Cry," published by the authority of the Lord Lieutenant in Ireland.		
Daily Accounts or Bills of Goods imported and exported, or Warrants or Certificates for the delivery of Goods, and the Weekly Bills of Mortality; and also Papers containing any Lists of Prices Current, or of the State of the Markets, or any Account of the Arrival, Sailing or other circumstances relating to Merchant Ships or Vessels, or any other matter wholly of a commercial nature; provided such Bills, Lists or Accounts do not contain any other matter than what hath been usually comprised therein.		
NOMINATION by His Majesty, His heirs or successors, or by any other Patron, to any Perpetual Curacy in *England* - - - - - -	1 10 –	
NOTARY PUBLIC.—*See* Admission. Certificate. Faculty.		
NOTARIAL COPY in *Scotland* of any deed, instrument or writing.—*See* Copy.		
NOTARIAL ACT, *not otherwise charged in this Schedule* - - -	– 5 –	– 5 –
And for every sheet or piece of paper, parchment or vellum, upon which the same shall be written, after the first, a further *progressive* Duty of - - - - - - - - - - -	– 5 –	– 5 –
ORDER for the Payment of Money.—*See* Bill of Exchange.		
PARTITION—Any deed, whereby any lands or other hereditaments or heritable subjects, shall be conveyed, or any copyhold or customary lands or hereditaments shall be covenanted to be surrendered, in order to effect a *partition* or *division* thereof among co-parceners, joint tenants, or tenants in common, heirs-portioners, conjux-fiars, or joint proprietors of any sort;		
If no sum of money, or only a sum under 200 *l.* shall be paid, or agreed to be paid, for equality of partition or division - - -	1 15 –	1 – –
And if a sum of 200 *l.* or upwards shall be paid, or agreed to be paid, for equality - - - - - - - - - - - *See* also Progressive Duty.	- - The same *ad valorem* Duty as for a Conveyance on the Sale of Property for a sum of money equal to the amount of the sum or sums so paid or agreed to be paid.	
And any duplicate of any such deed of partition or division shall be charged with the same Duty or Duties.		
And in case there shall be more than one deed for completing the title to the estate or interest conveyed by either party, the principal deed only shall be charged under this head of Partition; and any subordinate or collateral deed shal be charged with the Duty to which it may be liable under any other description in this Schedule.		
PASSPORT - - - - - - - - - - - -	– 5 –	
PATENT MEDICINE.—*See* Medicine.		
PAWNBROKER.—*See* License.		
PLATE; viz. On all Gold and Silver Plate made or wrought in the United Kingdom, and which shall or ought to be touched, assayed and marked; (that is to say)		
Gold:—For and upon all such Gold Plate as aforesaid, for every ounce thereof, and so in proportion for any greater or less quantity than an ounce - - - - - - - - - -	– 17 –	– 11 4

(*continued.*)

SCHEDULE (A.)—*continued*	GREAT BRITAIN.	IRELAND.
PLATE—*continued*.	£. s. d.	£. s. d.
SILVER:—For and upon all such Silver Plate as aforesaid, for every ounce thereof, and so in proportion for any greater or less quantity than an ounce - - - - - -	– 1 6	– 1 –
Exemptions from the said Duties:		
All watch-cases, and also all wares and manufactures of Gold and Silver so richly engraved, carved or chased as not to be capable of having an assay taken thereof, or a mark struck thereon, without damaging or defacing the same, or which by reason of the smallness or thinness thereof are not capable of having an assay taken thereof, or of receiving the mark directed to be used by law.		
On all Gold and Silver Plate made or wrought in the United Kingdom, which shall be imported into the said Kindom at any time after the same shall have been exported therefrom, and upon the exportation of which the drawback or allowance of Stamp Duty shall have been made; (that is to say)		
GOLD:—For and upon all such Gold Plate as aforesaid, for every ounce thereof, and so in proportion for any greater or less quantity than an ounce - - - - - - -	– 14 2	– 9 5
SILVER:—For and upon all such Silver Plate as aforesaid, for every ounce thereof, and so in proportion for any greater or less quantity than an ounce - - - - - -	– 1 3	– – 10
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any Insurance shall be made upon any *life* or *lives*, or upon any event or contingency relating to or depending upon any life or lives;		
Where the sum insured shall not exceed 50*l.* - - - -	– 2 6	– 1 3
And where it shall exceed 50*l.* and not exceed 100*l.* - - -	– 5 –	– 2 6
And where it shall exceed 100*l.*, then for every 100*l.*, and also for any fractional part of 100*l.* - - - - - - - -	– 5 –	– 2 6
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives, for any term or terms of years not exceeding seven;		
Where the sum insured shall not exceed 100*l.* - - - -	– 2 6	– 1 3
And where it shall exceed 100*l.*, then for every 100*l.*, and also for any fractional part of 100*l.* - - - - - - - -	– 2 6	– 1 3
POLICY of Assurance, or Insurance, or other Instrument, by whatever name the same shall be called, whereby any insurance shall be made, of or upon any building, goods, wares, merchandize or other property from loss or damage by *fire* only - - - - - - -	– 1 –	
And for and in respect of every such insurance from loss or damage by fire only, which shall be made, or continued or renewed, a duty, in *Great Britain*, of 3*s.*, and in *Ireland*, 2*s.* 6*d.*, for every 100*l.* insured for a year, and at and after those rates respectively for any fractional part of 100*l.* insured, and for any fractional part of a year, as well as for any number of years for which the insurance shall be made, renewed or continued, but no fraction of a penny shall be charged - - - - - - - - -	Per centum per annum – 3 –	Per centum per annum. – 2 6
And every such insurance from loss or damage by fire, which shall be made, or continued or renewed, in *Great Britain* or *Ireland* respectively, by any public company or other person or persons duly licensed, or who ought to be licensed by the Commissioners of Stamps and Taxes, or by the Royal Exchange or London Assurance Corporation, or by any agent or agents of any such corporation, company, or person or persons, shall be subject and liable to the Duties aforesaid, wheresoever the property upon which such insurance shall be made or continued or renewed, shall or may be situated; and every such insurance as aforesaid, which shall be made or continued or renewed at any place *out of the United Kingdom*, by any public company or other person or persons duly		

SCHEDULE (A)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
licensed, or who ought to be licensed as aforesaid, or by the said Royal Exchange, or *London* Assurance Corporation, or by any agent or agents of any such corporation, company or person or persons as aforesaid, shall also be subject and liable to the said Duties; provided the property upon which such last-mentioned insurance shall be made or continued or renewed, or any part thereof, shall be situated in *Great Britain* or *Ireland* respectively.						
Exemptions:						
Insurances on public hospitals for the reception of persons afflicted with mental or bodily diseases.						
Insurances on property in any foreign kingdom or state in amity with His Majesty, His heirs or successors.						
Insurances on agricultural produce, farming stock (live or dead), or implements or utensils of husbandry, being upon a farm or farms, and also insurances on any barns, stables and other out-buildings, bonâ fid used for the purposes of husbandry.						
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any Insurance shall be made pursuant to law by any person or persons, not required to be licensed, of or upon any building, goods, wares, merchandize or other property, situated and being in any of the islands, settlements or territories belonging to or under the dominion of His Majesty, His heirs or successors, in the *West Indies,* or elsewhere beyond the seas, from loss or damage by *fire,* for any period of time not exceeding twelve calendar months - - - - - - - - - - - -	–	1	–	–	1	–
And also the further or additional Duty following; *viz.*						
If the whole sum insured shall not exceed 100 *l.* - - - -	–	3	–	–	3	–
And if the whole sum insured shall exceed 100 *l.*, then for every 100 *l.* and also for any fractional part of 100 *l.* whereof the same shall consist - - - - - - - -	–	3	–	–	3	–
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any Insurance shall be made upon any *ship* or *vessel,* or upon any goods, merchandize or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured, for or upon any *voyage* from any port or place in the United Kingdom of *Great Britain* and *Ireland,* or in the islands of *Guernsey, Jersey, Alderney* or *Sark,* or the *Isle of Man,* to any other port or place in the said kingdom or islands, or *Isle of Man*;						
Where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall not exceed the rate of twenty shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100 *l.* - - - -	–	1	3	–	1	3
And if the whole sum insured shall exceed 100 *l.* then for every 100 *l.* and also for any fractional part of 100 *l.* whereof the same shall consist - - - - - - - - -	–	1	3	–	1	3
And where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall exceed the rate of twenty shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100 *l.* - - -	–	2	6	–	2	6
And if the whole sum insured shall exceed 100 *l.* then for every 100 *l.* and also for any fractional part of 100 *l.* whereof the same shall consist - - - - - - -	–	2	6	–	2	6
But if the *separate interests* of two or more distinct persons shall be insured by one policy or instrument, then the said Duty of 1 *s.* 3 *d.* or 2 *s.* 6 *d.* as the case may require, shall be charged thereon, in respect of each and every fractional part of 100 *l.* as well as in respect of every full sum of 100 *l.* which shall be thereby insured upon *any separate and distinct interest.*						

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	*s.*	*d.*	*£.*	*s.*	*d.*
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any Insurance shall be made upon any *ship* or *vessel*, or upon any goods, merchandize or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured, for or upon any *other voyage* than is hereinbefore specified;						
Where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall not exceed the rate of fifteen shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100*l.* - - - -	–	1	3	–	1	3
And if the whole sum insured shall exceed 100*l.* then for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist - - - - - - - - -	–	1	3	–	1	3
And where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall exceed the rate of fifteen shillings *per centum*, and shall not exceed the rate of thirty shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100*l.* - - -	–	2	6	–	2	6
And if the whole sum insured shall exceed 100*l.* then for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist - - - - - - - -	–	2	6	–	2	6
And where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall exceed the rate of thirty shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100*l.* - - -	–	5	–	–	5	–
And if the whole sum insured shall exceed 100*l.* then for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist - - - - - - - - -	–	5	–	–	5	–
But if the *separate interests* of two or more distinct persons shall be insured by one Policy or Instrument, then the said Duty of 1*s.* 3*d.*, 2*s.* 6*d.* or 5*s.* as the case may require, shall be charged thereon, in respect of each and every fractional part of 100*l.* as well as in respect of every full sum of 100*l.* which shall be thereby insured upon *any separate and distinct interest.*						
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any Insurance shall be made upon any *ship* or *vessel*, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured, *for any certain time or period of time*, the following rates or sums for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist; that is to say,						
Where any such Insurance shall be made for any term or period not exceeding three calendar months - - - - - - -	–	2	6	–	2	6
Exceeding three calendar months - - - - - - -	–	5	–	–	5	–
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any insurance, commonly called a *Mutual Insurance*, shall be made, or whereby divers persons shall insure, or agree to insure, one another, without any premium or pecuniary consideration, from any loss, damage or misfortune, that may happen of or to any *ship* or *vessel*, or any goods, merchandize or other property on board of any ship or vessel, or the freight of any ship or vessel, or any other interest in or relating to any ship or vessel which may lawfully be insured:						
Upon any voyage from any port or place in the United Kingdom of *Great Britain* and *Ireland*, or in the Islands of *Guernsey*, *Jersey*, *Alderney* or *Sark*, or the *Isle of Man*, to any other port or place in the said kingdom or islands, or *Isle of Man*;						
For every sum of 100*l.* and also for each and every fractional part of 100*l.* thereby insured to any person or persons -	–	2	6	–	2	6

SCHEDULE (A)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
POLICY—*continued.*						
Upon any *other voyage* whatsoever, or for any certain *term or period of time* not exceeding twelve calendar months;						
For every sum of 100*l.* and also for each and every fractional part of 100*l.* thereby insured to any person or persons	–	5	–	–	5	–
POLICY of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby any *other lawful insurance whatsoever not hereinbefore charged,* shall be made upon any property or interest whatsoever, from loss or damage of any kind:						
Where the premium or consideration for such insurance, actually and *bonâ fide* paid, given or contracted for, shall not exceed the rate of twenty shillings *per centum* on the sum insured;						
If the whole sum insured shall not exceed 100*l.*	–	2	6	–	2	6
And if the whole sum insured shall exceed 100*l.* then for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist	–	2	6	–	2	6
And where the premium or consideration for such Insurance, actually and *bonâ fide* paid, given or contracted for, shall exceed the rate of twenty shillings *per centum* on the sum insured; and also where the insurance shall be made for any other than a pecuniary consideration;						
If the whole sum insured shall not exceed 100*l.*	–	5	–	–	5	–
And if the whole sum insured shall exceed 100*l.* then for every 100*l.* and also for any fractional part of 100*l.* whereof the same shall consist	–	5	–	–	5	–
But if the *separate interests* of two or more distinct persons shall be insured by one Policy or Instrument, then the said Duty of 2*s.* 6*d.* or 5*s.*, as the case may require, shall be charged thereon, in respect of each and every fractional part of 100*l.* as well as in respect of every full sum of 100*l.* which shall be thereby insured upon any *separate and distinct interest.*						
POWER of Attorney.—*See* LETTER of ATTORNEY.						
PRECEPT of Clare Constat, to give seisin of lands or other heritable subjects in *Scotland*	–	9	–			
And where the same shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further *progressive* Duty of	–	9	–			
PRESENTATION by His Majesty, His heirs or successors, or by any other Patron, to any Ecclesiastical Benefice, Dignity or Promotion;						
Where the same shall be under the yearly value of 100*l.*	2	10	–	2	10	–
And where the same shall be of the yearly value of 100*l.* or upwards, then for every 50*l.*, of the yearly value thereof	2	10	–	2	10	–
The value to be ascertained by certificate of the Archbishop, Bishop or Vicar General of the Diocese; provided always, that two or more Benefices episcopally united shall be deemed one Benefice only.						
PRESENTATION to a Church or Ecclesiastical Cure, or Ecclesiastical Dignity in *Scotland*	1	15	–			
PROBATE OF A WILL, and LETTERS OF ADMINISTRATION, WITH A WILL ANNEXED:						
Where the personal estate and effects of the deceased, or which he shall have disposed of having power to do so as he thought fit, situated within the jurisdiction of the Court granting the Probate or Letters of Administration, after deducting therefrom such a sum for debts due and owing from the deceased at the time of his death, and payable by law out of his personal estate, as shall bear the same						

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
PROBATE—*continued.*	£. s. d.	£. s. d.
proportion to the whole of the debts as the estate within the jurisdiction of such Court shall bear to the whole of the estate of the deceased, wheresoever situated (but exclusive of what the deceased shall be possessed of as a trustee for any other person or persons, but not beneficially), shall be above the value of 50*l.* and shall not exceed the value of 100*l.* - - - - -	– 10 –	– 5 –
And where the same shall exceed the value of 100*l.* and shall not exceed the value of 500*l.*, then for every 50*l.* and for any fractional part of 50*l.* - - - - - - - - - -	1 – –	– 10 –
And where the same shall exceed the value of 500*l.* and shall not exceed the value of 5,000*l.*, then for every 100*l.* and for any fractional part of 100*l.* - - - - - - - - -	2 – –	1 – –
And where the same shall exceed the value of 5,000*l.* and shall not exceed the value of 20,000*l.*, then for every 250*l.* and for any fractional part of 250*l.* - - - - - - - - -	5 – –	2 10 –
And where the same shall exceed the value of 20,000*l.*, then for every 500*l.* and for any fractional part of 500*l.* - - -	10 – –	5 – –
Exemption:		
Probates of Wills, and Letters of Administration, with a Will annexed, of the Effects of any common Seaman, Marine or Soldier who shall be slain or die in the service of His Majesty, His heirs or successors.		
PROCURATION, Deed or other Instrument of, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty* - -	1 10 –	– 10 –
See also PROGRESSIVE DUTY.		
Exemption:		
Any Letter or Power of Attorney or Proxy filed in any Ecclesiastical Court.		
PROCURATORY of resignation, whether *ad remanentiam or in favorem* of any lands or heritable subjects in *Scotland:*		
If granted for any purchase or consideration, directly or indirectly paid, or agreed to be paid, unless the *ad valorem* Duty of a conveyance on sale shall have been paid upon some other deed or instrument to which reference is made in such Procuratory -	- - The same Duty as for a Conveyance on Sale.	
But if not granted for any purchase or consideration money as aforesaid, or if the *ad valorem* Duty of a conveyance on sale shall have been paid upon some relative deed or instrument - - -	1 15 –	
See also PROGRESSIVE DUTY.		
PROGRESSIVE DUTY; (that is to say), Where any deed, instrument or writing of any description whatever, hereby charged with any Stamp Duty, together with any condition, schedule, receipt or other matter put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein over and above the first 1,080 words, (*except in cases where express provision is hereby made for charging a certain Duty on every skin, sheet or piece of vellum, parchment or paper, on which any such deed, instrument or writing shall be ingrossed, written or printed, or for charging any other progressive Duty on any such deed, instrument or writing*), there shall be charged the further *progressive* Duty following; (that is to say)		
Where such deed, instrument or writing shall be chargeable with any *ad valorem* Stamp Duty or Duties not exceeding in the whole the sum of 20s., a further progressive Duty equal to the amount of such *ad valorem* Duty or Duties.		
And in all other cases (except as aforesaid), a further progressive Duty of - - - - - - - - - -	1 2 6	– 10 –

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
PROMISSORY NOTE, for the payment *in any other manner than to the bearer on demand,* but not exceeding two months after date, or sixty days after sight, of any sum of money,						
Amounting to 40*s.* and not exceeding 10*l.*	–	–	5	–	–	3
Exceeding 10*l.* and not exceeding 20*l.*	–	–	10	–	–	6
Exceeding 20*l.* and not exceeding 35*l.*	–	1	6	–	1	–
Exceeding 35*l.* and not exceeding 50*l.*	–	2	–	–	1	6
Exceeding 50*l.* and not exceeding 75*l.*	–	3	–	–	2	–
Exceeding 75*l.* and not exceeding 100*l.*	–	3	6	–	2	6
These Notes are not to be re-issued after being once paid.						
PROMISSORY NOTE, for the payment, *either to the bearer on demand, or in any other manner than to the bearer on demand,* but not exceeding two months after date, or sixty days after sight, of any sum of money,						
Exceeding 100*l.* and not exceeding 150*l.*	–	4	–	–	3	–
Exceeding 150*l.* and not exceeding 200*l.*	–	4	6	–	3	6
Exceeding 200*l.* and not exceeding 300*l.*	–	5	6	–	4	6
Exceeding 300*l.* and not exceeding 500*l.*	–	7	6	–	5	6
Exceeding 500*l.* and not exceeding 750*l.*	–	10	–	–	7	–
Exceeding 750*l.* and not exceeding 1,000*l.*	–	12	6	–	8	6
Exceeding 1,000*l.* and not exceeding 1,500*l.*	–	15	–	–	10	–
Exceeding 1,500*l.* and not exceeding 2,000*l.*	1	–	–	–	15	–
Exceeding 2,000*l.* and not exceeding 3,000*l.*	1	5	–	1	–	–
Exceeding 3,000*l.*	1	10	–	1	5	–
These notes are not to be re-issued after being once paid.						
PROMISSORY NOTE for the payment to the *bearer* or *otherwise,* at any time exceeding two months after date, or sixty days after sight, of any sum of money,						
Amounting to 40*s.* and not exceeding 10*l.*	–	–	6	–	–	5
Exceeding 10*l.* and not exceeding 20*l.*	–	1	–	–	–	10
Exceeding 20*l.* and not exceeding 35*l.*	–	2	–	–	1	6
Exceeding 35*l.* and not exceeding 50*l.*	–	3	–	–	2	–
Exceeding 50*l.* and not exceeding 75*l.*	–	3	6	–	2	6
Exceeding 75*l.* and not exceeding 100*l.*	–	4	–	–	3	–
Exceeding 100*l.* and not exceeding 150*l.*	–	4	6	–	3	6
Exceeding 150*l.* and not exceeding 200*l.*	–	5	6	–	4	6
Exceeding 200*l.* and not exceeding 300*l.*	–	7	6	–	5	6
Exceeding 300*l.* and not exceeding 500*l.*	–	10	–	–	7	–
Exceeding 500*l.* and not exceeding 750*l.*	–	12	6	–	8	6
Exceeding 750*l.* and not exceeding 1,000*l.*	–	15	–	–	10	–
Exceeding 1,000*l.* and not exceeding 1,500*l.*	1	–	–	–	15	–
Exceeding 1,500*l.* and not exceeding 2,000*l.*	1	5	–	1	–	–
Exceeding 2,000*l.* and not exceeding 3,000*l.*	1	10	–	1	5	–
Exceeding 3,000*l.*	1	15	–	1	10	–
These Notes are not to be re-issued after being once paid.						
PROMISSORY NOTE for the payment of any sum of money by instalments, or for the payment of several sums of money at different days or times, so that the whole of the money to be paid shall be definite and certain	The same Duty as on a promissory note, payable in less than two months after date, for a sum equal to the whole amount of the money to be paid.					

And the following instruments shall also be deemed and taken to be Promissory Notes, within the intent and meaning of this Schedule; viz.

All Promissory Notes or other Notes for the payment of any sum of money by a bill or promissory note, or for the delivery of any such bill or note in payment or satisfaction of any sum of money; where such notes shall be made for the payment or delivery to the bearer or to order, or shall be delivered to the payee, or to some person on his behalf.

All Notes, promising the payment of any sum or sums of money out of any particular fund, which may or may not be available; or upon any condition or contingency, which may or may not be performed or happen; if the same shall be made payable to the bearer, or to

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
PROMISSORY NOTE—*continued.*	£. s. d.	£. s. d.

order, and if the same shall be definite and certain, and not amount in the whole to twenty pounds.

And all receipts for money deposited in any bank, or in the hands of any banker or bankers, which shall contain any agreement or memorandum importing that interest shall be paid for the money so deposited.

Exemptions from the Duties on Promissory Notes:

All Notes, promising the payment of any sum or sums of money out of any particular fund, which may or may not be available; or upon any condition or contingency, which may or may not be performed or happen: where the same shall not be made payable to the bearer or to order, and also where the same shall be made payable to the bearer or to order, if the same shall amount to twenty pounds, or be indefinite.

And all other instruments, bearing in any degree the form or style of Promissory Notes, but which in law shall be deemed special agreements, except those hereby expressly directed to be deemed Promissory Notes.

But such of the Notes and Instruments here exempted from the Duty on Promissory Notes shall nevertheless be liable to the Duty which may attach thereon, as Agreements or otherwise.

Exemption from the preceding Stamp Duties:

All Promissory Notes made and issued in London by the Governor and Company of the Bank of England, and also all Promissory Notes for the payment of money to the bearer on demand, made by the said Governor and Company, wheresoever issued.

All Promissory Notes made and issued in Dublin by the Governor and Company of the Bank of Ireland, and all Promissory Notes for the payment of money to the bearer on demand, made by the said Governor and Company, wheresoever issued.

The Governor and Company of the Bank of *England* shall yearly and every year pay as a composition in lieu of Stamp Duties, in respect of all their promissory notes and bank post bills made and issued by them in *London* within one year, and in respect of all their promissory notes for the payment of money to the bearer on demand wheresoever issued within such one year, the sum of three thousand five hundred pounds for every million, and after that rate for half a million, but not for a less sum than half a million, of the average amount or value of all their said promissory notes and bank post bills in circulation on a given day in every week for the space of three years preceding; which said composition shall be payable and paid by the said Governor and Company of the Bank of *England*, by two equal half-yearly payments.

The Bank of *Scotland*, the Royal Bank of *Scotland*, and the *British* Linen Company in *Scotland*, and every other banker, or person or persons in *England* or *Scotland* who shall issue or re-issue promissory notes for the payment of money to the bearer on demand, shall pay half-yearly as a composition in lieu of Stamp Duties in respect of such notes, the several rates or sums following; (that is to say), the sum of three shillings and sixpence for every one hundred pounds, and also for the fractional part of one hundred pounds of the average amount or value of all such unstamped promissory notes in circulation on a given day, in every week during the preceding half year, and issued or re-issued in any part of *Great Britain*, for the payment respectively of any sum of money amounting to five pounds or upwards, and not exceeding one hundred pounds; and the sum of five shillings and three-pence for every one hundred pounds, and also for the fractional part of one hundred pounds, of the average amount or value of all such unstamped promissory notes in circulation as aforesaid, and issued or re-issued in *Scotland*, for the payment respectively of any sum of money amounting to one pound, and not amounting to five pounds.

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
PROMISSORY NOTE—*continued.*						
The Governor and Company of the Bank of *Ireland* shall pay half-yearly, as a composition in lieu of Stamp Duties, in respect of all their promissory notes and bank post bills issued or re-issued by them in *Dublin*, and in respect of all their promissory notes for the payment of money to the bearer on demand, wheresoever issued, the several rates or sums following; (that is to say) the sum of one shilling and nine-pence for every one hundred pounds, and also for any fractional part of one hundred pounds, of the average amount or value of such unstamped promissory notes and bank post bills in circulation on a given day in every week during the preceding half-year, for the payment respectively of any sum of money amounting to five pounds or upwards; and the sum of two shillings and sixpence for every one hundred pounds, and also for any fractional part of one hundred pounds, of the average amount or value of all such unstamped promissory notes and bank post bills in circulation as aforesaid, for the payment respectively of any sum of money amounting to one pound, and not amounting to five pounds.						
Every other banker, or person or persons in *Ireland* who shall issue or re-issue promissory notes for the payment of money to the bearer on demand, shall pay half-yearly, as a composition in lieu of Stamp Duties in respect of such notes, the several rates or sums following; (that is to say) the sum of one shilling and nine-pence for every one hundred pounds, and also for the fractional part of one hundred pounds of the average amount or value of all such unstamped promissory notes in circulation on a given day in every week during the preceding half year, and issued or re-issued in any part of *Ireland* for the payment respectively of any sum of money amounting to five pounds or upwards, and not exceeding one hundred pounds; and the sum of two shillings and sixpence for every one hundred pounds, and also for the fractional part of one hundred pounds of the average amount or value of all such unstamped promissory notes in circulation as aforesaid, and issued or re-issued in *Ireland*, for the payment respectively of any sum of money amounting to one pound, and not amounting to five pounds.						
PROTEST of any Bill of Exchange or Promissory Note, for any sum of money						
Amounting to 40*s.* and not exceeding 25*l.* - - - - -	–	–	3	–	–	2
Exceeding 25*l.* and not exceeding 50*l.* - - - - -	–	–	6	–	–	4
Exceeding 50*l.* and not exceeding 75*l.* - - - - -	–	–	9	–	–	6
Exceeding 75*l.* and not exceeding 100*l.* - - - - -		1	–	–	–	8
Exceeding 100*l.* and not exceeding 200*l.* - - - - -	–	2	–	–	1	4
Exceeding 200*l.* and not exceeding 300*l.* - - - - -	–	2	6	–	1	8
Exceeding 300*l.* and not exceeding 500*l.* - - - - -	–	3	–	–	2	–
Exceeding 500*l.* and not exceeding 750*l.* - - - - -	–	4	–	–	2	8
Exceeding 750*l.* and not exceeding 1,000*l.* - - - - -	–	5	–	–	3	4
Exceeding 1,000*l.* and not exceeding 1,500*l.* - - - - -	–	7	6	–	5	–
Exceeding 1,500*l.* and upwards - - - - - - - -	–	10	–	–	7	6
PROTEST of any other kind - - - - - - - - - -	–	5	–	–	5	–
And for every sheet or piece of paper, parchment or vellum, upon which the same shall be written, after the first, a further *progressive* Duty of - - - - - - - - - - - - -	–	5	–	–	5	–
PURCHASE DEED.—*See* CONVEYANCE on the Sale of Property.						
REAL BURDEN on Lands in *Scotland*, Deed creating.—*See* MORTGAGE. DISPOSITION.						
RECEIPT or Discharge, given for money or upon the payment of money,						
Amounting to 5*l.* and not amounting to 10*l.* - - - -	–	–	3	–	–	2
Amounting to 10*l.* and not amounting to 20*l.* - - - -	–	–	6	–	–	4

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
RECEIPT, &c.—*continued.*						
Amounting to 20*l.* and not amounting to 50*l.*	–	1	–	–	–	8
Amounting to 50*l.* and not amounting to 100*l.*	–	1	6	–	1	–
Amounting to 100*l.* and not amounting to 200*l.*	–	2	6	–	2	–
Amounting to 200*l.* and not amounting to 300*l.*	–	4	–	–	3	–
Amounting to 300*l.* and not amounting to 500*l.*	–	5	–		3	–
Amounting to 500*l.* and not amounting to 1,000*l.*	–	7	6	–	5	–
Amounting to 1,000*l.* or upwards	–	10	–		5	–
And where any sum of money whatever shall be therein expressed or acknowledged to be received *in full of all demands*	–	10	–		5	–

And any Note, Memorandum or writing whatsoever, given to any person for money or upon the payment of money, whereby any sum of money, debt or demand, or any part of any debt or demand *therein specified,* and amounting to five pounds or upwards, shall be expressed or acknowledged to have been *received, or paid, settled, balanced, or otherwise discharged or satisfied,* or which by any words, letters or marks shall import or signify, or be intended to import or signify, any such acknowledgment, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be *a receipt for a sum of money,* of equal amount with the sum, debt or demand so expressed or acknowledged, or intended to be acknowledged, to have been received, or paid, settled, balanced or otherwise discharged or satisfied, within the intent and meaning of this Schedule, and shall be charged with a Duty accordingly.

And any Receipt, or Discharge, Note, Memorandum or Writing whatever, given to any person for money or upon the payment of money, which shall contain, import, or signify, or be intended to import or signify any *general* acknowledgment of any debt, account, claim or demand, debts, accounts, claims or demands, *whereof the amount shall not be therein specified,* having been paid, settled, balanced or otherwise discharged or satisfied, or whereby any sum of money therein mentioned shall be acknowledged to be received *in full,* or in discharge or satisfaction of any such debt, account, claim or demand, debts, accounts, claims or demands, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be *a Receipt for the sum of* 1,000*l. or upwards,* within the intent and meaning of this Schedule, and shall be charged with the Duty of ten shillings accordingly.

And all Receipts, Discharges and acknowledgments of the description aforesaid, which shall be given for or upon any payment made by or with any bill of exchange, draft, promissory note or other security for money, shall be deemed and taken to be Receipts given for money or upon the payment of money, within the intent and meaning of this Schedule.

RECEIPT for Legacies or Residue—*See* LEGACIES.

Exemptions from the preceding Duties on Receipts:

Receipts or Discharges given by the Treasurer of the Navy, for any money impressed to or received by him, for the service of the Navy.

Receipts or Discharges given by any Agent, for money impressed to him, on account of the pay or allowances of the Army or Ordnance.

Receipts or Discharges given by any military or naval officer, or by any soldier, seaman or marine, or by any pensioner of Chelsea or Greenwich Hospital, or by the representatives of the several persons aforesaid respectively, for or on account of any wages, pay or pension, due from the Army Pay Office, Ordnance Office, or Navy Pay Office, or from Chelsea or Greenwich Hospital.

Receipts or Discharges given for the consideration money, for the purchase of any share in any of the Government or Parliamentary Stocks or Funds, or in the Stocks and Funds of the Governor and Company

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
RECEIPT, &c.—*continued.*	£. s. d.	£. s. d.
of the Bank of England or of the Bank of Ireland, or of the East India Company, or South Sea Company, and for any dividend paid on any share of the said Stocks or Funds respectively.		
Receipts or Discharges given for any principal money or interest due on Exchequer Bills.		
Receipts given for money deposited in the Banks of England, Ireland or Scotland, or in the Royal Bank of Scotland, or in the Bank of the British Linen Company in Scotland, or in the hands of any banker or bankers, to be accounted for on demand; provided the same be not expressed to be received of or by the hands of any other than the person or persons to whom the same is to be accounted for. But if with interest, see PROMISSORY NOTE.		
Receipts or Discharges, written upon Promissory Notes, Bills of Exchange, Drafts or Orders for the payment of money duly stamped according to the laws in force at the date thereof; or upon Bills of Exchange drawn out of but payable in Great Britain or Ireland respectively.		
Receipts or Discharges given upon Bills or Notes of the Governor and Company of the Bank of England or Bank of Ireland.		
Letters by the General Post, acknowledging the safe arrival by post of any money, or of any bills of exchange, promissory notes, or other securities for money.		
Receipts or Discharges, indorsed or otherwise written upon, or contained in any bond, mortgage or other security, or any conveyance, deed or instrument whatever, duly stamped according to the laws in force at the date thereof, acknowledging the receipt of the consideration money, therein expressed, or the receipt of any principal money, interest or annuity thereby secured.		
Receipts for the consideration for the purchase of any part of the Territorial Debt of the East India Company, transferrable in their Books in London.		
Receipts for the Principal Money and Interest on the Bonds of the East India Company, the Stamp Duty in respect of which shall have been compounded for.		
Releases or Discharges for Money, by deeds duly stamped according to the laws in force at the date thereof.		
Receipts or Discharges given for Drawbacks or Bounties upon the exportation of any goods or merchandize from Great Britain or Ireland respectively.		
Receipts or Discharges for the Return of any Duties of Customs upon certificates of Over Entry.		
Receipts given for the Duty of Excise payable in respect of warehoused Spirits, for the purpose of authorizing the storekeeper to deliver such Spirits out of the warehouse in which they shall have been deposited before payment of the Duty thereon, pursuant to the Act 4 Geo. IV. c. 94. s. 72.		
Receipts or Acknowledgments of Payment indorsed upon any bills, orders, remittance bills or remittance certificates, drawn by Commissioned Officers, Masters, and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the authority of any Act for the more expeditious payment of the wages and pay of certain Officers belonging to the Navy.		
Receipts or Acknowledgments of Payment indorsed upon any bills drawn pursuant to any former Act or Acts of Parliament, by the Commissioners of the Navy, or by the Commissioners for Victualling the Navy, or by the Commissioners for managing the Transport Service, and taking care of sick and wounded Seamen, upon and payable by the Treasurer of the Navy.		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
RECEIPT, &c.—*continued.*	£. s. d.	£. s. d.
Receipts or Acknowledgments indorsed upon any bills, orders, remittance bills or certificates, made or drawn by any person under the authority of any Act, for the more convenient payment of Half-pay and Pensions, and other allowances to Officers and Widows of Officers, and to persons upon the Compassionate List.		
Receipts given solely for the Duty on Insurances against Fire; and Receipts given for the Premium and Duty on such Insurances, to be liable only to the Receipt Duty in respect of the Premium.		
Receipts given by any constable, petty constable or other person in pursuance of any direction contained in any Act for the punishment of Mutiny and Desertion.		
Receipts given by any Collector for Land or Assessed Taxes.		
Receipts given by any Collector for Poors' Rates, and also Receipts given by or on the behalf of any Overseer of the Poor or other Officer employed in the care or management of the Poor, for any Monies due or payable to the Parish, Township or Union for which he is appointed such Overseer or Officer.		
RECOGNIZANCE, Statute Merchant and Statute Staple, entered into as a security for the payment of any sum or sums of money, annuity or annuities, or for the transfer of any share or shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England*, or the Bank of *Ireland*, or of the *East India* Company, or of the *South Sea* Company, or of any other Company or Corporation;		
Where such payment or transfer shall not be already secured by a bond or mortgage, or by some other instrument hereby charged with the same Duty as a bond or mortgage - - - -	- - The same Duty or Duties as on a Bond given for the like purpose.	
And where such Payment or Transfer shall be already secured as above mentioned - - - - - - - - - -	1 – –	– 10 –
RECOGNIZANCE, Statute Merchant and Statute Staple, entered into as a security for the performance of any covenant, contract or agreement, or for the due execution of any office or trust, or for rendering a due account of money received or to be received, or for indemnifying any person or persons against any matter or thing - - - - -	1 15 –	1 – –
RECOGNIZANCE, Statute Merchant or Statute Staple, and Entry of Record in any Court or Office, *not being entered into during the progress of any action or suit in any Court of Law or Equity, and not being herein otherwise charged* - - - - - - - -	1 15 –	1 – –
See also PROGRESSIVE DUTY.		
Exemptions:		
Recognizances taken before any Justice or Justices of the Peace.		
REGISTER or Entry of the Degree of a Barrister at Law.—*See* ADMISSION.		
REGISTER or Entry of Degrees taken in the Universities of *Great Britain.*—*See* ADMISSION.		
RELEASE upon the Sale or Mortgage of any Property.—*See* CONVEYANCE—MORTGAGE—also TRANSFER.		
RELEASE and Renunciation of Lands or other Property, real or personal, heritable or moveable, or of any right or interest therein; any deed or instrument of, *not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty* - - - - - - -	1 15 –	1 – –
See also PROGRESSIVE DUTY.		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
	£. s. d.	£. s. d.
RENUNCIATION upon the Sale of any Property.—*See* Conveyance.		
RENUNCIATION of any Right or Interest in any Property, otherwise than upon a Sale.—*See* Release.		
RESIDUE given by Will or passing by Intestacy.—*See* Legacies.		
RESIGNATION, Instrument of, or of Seisin, or of Cognition and Seisin, or of Resignation and Seisin, of any lands or other heritable subjects in *Scotland* - - - - - - - - - - -	– 9 –	
And where any such instrument shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further *progressive* Duty of	– 9 –	
And where any such instrument shall proceed upon more than one Procuratory of Resignation, or upon more than one Precept of Seisin, or upon more than one Cognition; or if a Resignation shall be conjoined with a Cognition, such instrument shall be charged with the same Duties (except progressive Duty) as would be separately chargeable if each Procuratory, Precept and Cognition, were followed by a distinct instrument.		
REVOCATION of any Use or Trust, Uses or Trusts, of or concerning any estate or property, real or personal, where made by any writing not being a deed or will, nor otherwise charged in this Schedule -	1 15 –	1 – –
See also Progressive Duty.		
If made by Deed, see Deed.		
SCHEDULE, Inventory or Catalogue of any lands, hereditaments or heritable subjects; or of any deeds, instruments or writings; or of any furniture, fixtures, or other goods or effects; or containing the terms and conditions of any proposed sale, lease or tack; or the conditions and regulations for the cultivation or management of any farm lands, or other property leased or agreed to be leased, or containing any other matter or matters of contract or stipulation whatsoever, *which shall be referred to* in or by, or be intended to be used or given in evidence as part of or as material to any agreement, lease, tack, bond, deed or other instrument, charged with any Duty in this Schedule, *but which shall be separate and distinct from* and not indorsed on or annexed to such agreement, lease, tack, bond, deed or other instrument - - - - - - - - - - - -	1 2 6	
See also Progressive Duty.		
Exemptions from the preceding and all other Stamp Duties:		
Printed proposals published by any corporation or company respecting insurances, and which shall be referred to in or by any policy or instrument of insurance issued by such corporation or company.		
SCRIP CERTIFICATE.—*See* Certificate.		
SEISIN, Instrument of Seisin, or of Cognition and Seisin, of any lands or heritable subjects in *Scotland.*—*See* Resignation.		
SETTLEMENT—Any deed or instrument, whether voluntary or gratuitous, or upon any good or valuable consideration, other than a *bonâ fide* pecuniary consideration, whereby any definite and certain principal sum or sums of money, or any annuity, or yearly sum (whether charged or chargeable on lands or other hereditaments, or heritable subjects or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not; and if charged or chargeable on lands or other hereditaments, or heritable subjects, whether to be raised at all events, or not); or any definite and certain share or		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
SETTLEMENT—*continued.*	£. s. d.	£. s. d.
shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock and Funds of the Governor and Company of the Bank of *England* or Bank of *Ireland,* or of the *East India* Company, or of the *South Sea* Company, or of any other Company or Corporation, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, either in possession or reversion, either absolutely or conditionally, or contingently or for life, or other partial interest, or in any other manner whatsoever:		
If such sum or sums of money, or the value of such share or shares in all or any of the said Stocks or Funds, or of any such annuity, rent or yearly sum, or of such one or more of the said articles as shall be so settled, or agreed to be settled, shall not exceed in the whole 100*l.* - - - - - - - - - -	– 5 –	– 2 6
And if the same shall amount to 100*l.*, then for every 100*l.* and also for any fractional part of 100*l.* - - - - - - -	– 5 –	– 2 6
The value of any such annuity, or yearly sum, or of any of such Stocks or Funds, to be ascertained in the like manner as the value of any annuity or yearly sum, or of any Stocks or Funds, granted upon the sale of any property, is hereinbefore directed to be made under the title Conveyance, in this Schedule.		
And where upon the settlement of any lands, hereditaments or heritable subjects, any sum or sums of money or stock shall be charged thereon, or where any power shall be given to charge any such lands, hereditaments or heritable subjects, with any sum or sums of money or Stock for raising portions for children or otherwise, the said *ad valorem* Duty shall be charged in respect of such sum or sums.		
And all deeds or instruments chargeable with the said *ad valorem* Duty on the settlement of money or stock which shall also contain any settlement of lands or other property, or contain any other matter or thing besides the settlement of such money or stock, shall be chargeable with such further Stamp Duty as any separate deed or instrument, containing such settlement of lands or other property, or other matter or thing would have been chargeable with, exclusive of the progressive Duty.		
And where there shall be duplicates of any deed or Instrument, chargeable with the said *ad valorem* Duty on Settlements, exceeding 1 *l.* 15*s.* in *Great Britain* or 20*s.* in *Ireland,* or where there shall be more than one deed or instrument for effecting any such settlement as aforesaid, one of them only shall be charged with the said *ad valorem* Duty, and the other or others shall be charged with the Duty to which the same may be liable under any more general description in this Schedule; and on the whole being produced, duly executed and duly stamped, as hereby required, the latter shall also be stamped with a particular stamp, for denoting or testifying the payment of the said *ad valorem* Duty.		
And See Progressive Duty.		
Exemptions from the preceding ad valorem *Duties on Settlements, but not from any other Duty to which the same may be liable:*		
Bonds, mortgages and other securities, operating as settlements, if chargeable with the ad valorem *Duties on bonds and mortgages hereinbefore grantea.*		
Annuity deeds operating as settlements, if chargeable, with the ad valorem *Duty on conveyances hereinbefore granted.*		

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAN
SETTLEMENT—*continued.*	£. s. d.	£. s.
Deeds or instruments of appointment or apportionment, in execution of powers given by any previous settlement, deed or will, to or in favour of persons specially named or described as the objects of such powers.		
Deeds or instruments merely declaring the trusts of any money or stock, pursuant to any previous settlement, deed or will, or for securing any gifts or dispositions made by any previous settlement, deed or will.		
SHARES in Joint Stock or other Companies.—*See* CERTIFICATE.		
SILVER.—*See* PLATE.		
SPECIFICATION, to be inrolled or recorded, of any discovery or invention for which a Patent shall be obtained - - - -	5 – –	
And such specification shall not be liable, under any Clause in this Schedule, to any progressive Duty, whatever number of words the same may contain.		
SURRENDER upon the Sale of Lands or other Property.—*See* CONVEYANCE.		
SURRENDER (*not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty*) of any term or terms of years, or of any freehold or uncertain interest in any lands, hereditaments or heritable subjects, not being of copyhold or customary tenure - -	1 15 –	1 –
See also PROGRESSIVE DUTY.		
SURRENDER of Copyhold Lands or Tenements.—*See* COPYHOLD and MORTGAGE.		
TACK of Lands, &c. in *Scotland* belonging to the Crown.—*See* GRANT.		
TACK of Lands, &c. in *Scotland*, not belonging to the Crown.—*See* LEASE.		
TACK in Security.—*See* MORTGAGE.		
ESTIMONIAL, or certificate of the admission of any person to the degree of a Bachelor of Arts, in any University in *England* - -	3 – –	
TESTIMONIAL, or Certificate of the admission of any person to any other degree in any University in *England* - - - - - -	10 – –	
TRANSFER of any share in the Stock and Funds of the Governor and Company of the Bank of *England* or Bank of *Ireland*, or of the *South Sea* Company, whether upon a sale or otherwise - - - -	– 7 9	– 3
TRANSFER of any share in the Stock and Funds of the *East India* Company, or of any part of the territorial debt of the said Company in *India* made in their books in *England*, whether upon a sale or otherwise	1 10 –	
TRANSFER of any share or shares in the Stock and Funds of any other corporation, company or society whatever, *upon the sale* thereof, or by way of *mortgage* or *security*.—See CONVEYANCE. MORTGAGE.		
TRANSFER of any share or shares in the Stock and Funds of any other corporation, company or society whatever, *not otherwise charged under the head of Conveyance, Mortgage or Settlement, nor expressly exempted from all Stamp Duty* - - - - - - - - - -	1 15 –	1 –
TRANSFER upon the sale of any property.—*See* CONVEYANCE.		
TRANSFER of Mortgage, Wadset or other security.—*See* MORTGAGE.		
WADSET.—*See* MORTGAGE.		

(continued.)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN. *£. s. d.*	IRELAND. *£. s. d.*
WARRANT of ATTORNEY, (with or without a release of errors,) to confess and enter up a judgment in any of His Majesty's Courts at *Westminster,* or in any of the Courts of the Counties Palatine of *Lancaster* and *Durham,* or in any other Court of Record holding Pleas, where the debt or damage amounts to 40s. which shall be given as a security for the payment of any sum or sums of money, or for the transfer of any share or shares in any of the Government or Parliamentary Stocks or Funds, or in the Stock or Funds of the Governor and Company of the Bank of *England,* or of the *East India* Company, or of the *South Sea* Company, or of any other Company or Corporation:	-- The same Duty as on a Bond for the like purpose.	
Save and except where such payment or transfer shall be already secured by a bond, mortgage or other security which shall have paid the proper ad valorem *Duty on bonds or mortgages, imposed by law at the date thereof; and also except where the Warrant of Attorney shall be given for securing any sum or sums of money, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution, and in those excepted cases a Duty of* -	– 5 –	
WARRANT of ATTORNEY, *not otherwise charged in this Schedule* -	1 15 –	
WARRANT or Order beneficial, under the sign manual of His Majesty, His heirs or successors, *except where the same shall be for the service of the navy, army or ordnance* - - - - - - - - -	1 10 –	
And where the same shall be for the service of the navy, army or ordnance - - - - - - - - -	– 12 6	
And where several persons shall be separately and distinctly (and not jointly) benefited by one warrant, the proper Duty shall be charged in respect of each such person.		
WRIT of ERROR - - - - - - - - - -	1 – –	1 – –

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

All Transfers of Shares in the Government or Parliamentary Stocks or Funds.

All Indentures or Instruments made for the purpose of returns of Members to serve in Parliament.

All bonds, contracts and assignments, relating to the Transportation of Convicts.

All dispositions and assignations, required to be granted by pursuers of processes of cessio bonorum, *in Scotland, or by prisoners claiming the benefit of the Act of the Scottish Parliament, relative to the Aliment of Poor Prisoners.*

All wills, testaments and testamentary instruments, and dispositions mortis causâ *of every description.*

All Bills of Sale or Conveyances, Assignments or other Deeds or Instruments whatever for the sale, transfer or other disposition, either absolutely or by way of mortgage, or otherwise, of any ship or vessel, whether with or without any policy of insurance thereon, or of any part, interest share or property, or of any ship or vessel.

All deeds, instruments and writings, and all other matters and things whatsoever, exempted from Stamp Duty by any Act or Acts of Parliament now in force.

All affidavits and Letters of Attorney relating solely to the estate and effects of any bankrupt under sequestration in Scotland; and all deeds, instruments and writings made for the purpose of vesting any heritable or moveable, real or personal property, belonging to any such bankrupt in any trustee chosen in such sequestration for the benefit of the creditors.

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.	IRELAND.
ALLOWANCES IN RESPECT OF THE FOREGOING DUTIES.	£. s. d.	£. s. d.
To every person who at one and the same time shall produce at the Head Office for Stamps in *Westminster*, or at the Head Office for Stamps in *Edinburgh* or *Dublin*, vellum, parchment or paper not written upon, for the purpose of being stamped with any Duty charged by this Act (except for Probates of Wills, Letters of Administration and Inventories of Testamentary Effects, Patent Medicines and Receipts), to the amount, in the whole, of 30*l.* or upwards, or shall buy of the Commissioners of Stamps and Taxes, at the said Head Office in *Westminster*, or at the Office for the distribution of printed forms of Policies of Sea Insurance in the City of *London*, or at the said Head Office in *Edinburgh* or *Dublin*, vellum, parchment or paper stamped with any Stamp Duty hereby imposed (except as aforesaid), to the amount, in the whole, of 30*l.* or upwards, the sum of 1*l.* 10*s.* for every 100*l.*, and so in proportion for any greater or less sum not under 30*l.*: provided always, that no such allowance shall be made in respect of any one Stamp, or any number of Stamps, impressed upon any one piece of vellum, parchment or paper, amounting in the whole to 10*l.* or upwards, nor for any fractional part of 5*l.*		
To every person who at one and the same time shall buy of the said Commissioners at their said Head Office in *Westminster* or *Edinburgh* stamped Labels for Medicines, the Duty whereon shall amount to 5*l.* or upwards, at the rate of 5*l.* for 100*l.*, but not for any fractional part of 5*l.*		
To every person who at one and the same time shall buy of the said Commissioners at their said Head Office in *Westminster* or *Edinburgh* stamped Labels for Medicines, the Duty whereon shall amount to 50*l.* or upwards, at the rate of 10*l.* for 100*l.*, but not for any fractional part of 50*l.*		
To every person who at one and the same time shall buy of the said Commissioners at their said Head Office in *Westminster* or *Edinburgh* stamped Labels for Medicines, the Duty whereon shall amount to 100*l.* or upwards, at the rate of 12*l.* 10*s.* for 100*l.*, but not for any fractional part of 100*l.*		
To every person who at one and the same time shall produce at the Head Office for Stamps in *Westminster*, or at the Head Office for Stamps in *Edinburgh* or *Dublin*, for the purpose of being stamped, paper for Receipts, or shall buy of the said Commissioners at either of their said Head Offices, Stamps for Receipts to the amount of 5*l.* or upwards, or who at one and the same time shall buy of any Distributor or Sub-distributor of Stamps, not being within the distance of 10 miles from the said Head Offices respectively, Stamps for Receipts to the amount of 1*l.* or upwards, an allowance at the rate of 7*l.* 10*s.* for 100*l.*; provided always, that no allowance shall be made in respect of any fractional part of the sum of 1*l.*		
To every person carrying on the business of Sea Insurance within the cities of *London* or *Dublin*, who shall have given security by bond for payment of the Stamp Duties on printed forms of policies of Sea Insurance supplied on credit, and who shall duly pay the said Duties within the times and in the manner prescribed in such bond, at the rate of 1*l.* 10*s.* for every 100*l.* of the amount of the Duties so paid, and so in proportion for any greater or less sum.		
To the persons collecting and receiving the Duties on Fire Insurances, provided they shall deliver their quarterly accounts, containing all the requisite particulars, and make payment of the said Duties within the time prescribed by law; that is to say, to those persons having their Head Office in *London* or *Westminster*, an allowance at the rate of 4*l.* for every 100*l.* on the amount of the		

(*continued.*)

SCHEDULE (A.)—*continued.*	GREAT BRITAIN.			IRELAND.		
	£.	s.	d.	£.	s.	d.
ALLOWANCES, &c.—*continued.*						
Duties collected and received at such Head Office; and at the rate of 5*l.* for every 100*l.* on the amount of the Duties collected by their agents out of *London* and *Westminster*; and to those persons not having their Head Office in *London* or *Westminster*, an allowance at the rate of 5*l.* for every 100*l.* on the amount of the Duties collected by them or their agents.						
To the maker or worker of all Gold and Silver Plate brought to any Assay Office to be assayed and marked in an unfinished state, so that a diminution in the weight thereof must necessarily be made before the same shall be finished, one-sixth part of the Duty payable in respect thereof; provided always, that no allowance shall be made on any quantity of Silver less than one ounce, nor on any fractional part of an ounce.						
To the Clerk, Accountant or Warden, or other person receiving the Duty on Gold or Silver Plate brought to be assayed and marked at any Assay Office in the United Kingdom, such Clerk, Accountant, Warden or person paying the same, and making out and delivering the accounts thereof required by law, the sum of 17*s.* 6*d.* for every 100*l.* so received, and duly and regularly paid and accounted for, and so in proportion for any greater or less sum.						
DRAWBACK.						
For and in respect of Gold and Silver Plate made and wrought in the United Kingdom, which shall be exported to any foreign parts;						
Where the Duty imposed by this Act shall have been paid thereon, the following Drawback; (that is to say,)						
Gold Plate, for every ounce weight thereof	–	14	2	–	9	5
Silver Plate, for every ounce weight thereof	–	1	3	–	–	10
And where the Duty imposed by any Act in force immediately before the commencement of this Act shall have been paid on such Plate, the following Drawback; (that is to say,)						
Gold Plate, for every ounce weight thereof	–	14	2	–	–	10
Silver Plate, for every ounce weight thereof	–	1	3	–	–	10
Provided always, that no drawback shall be paid or allowed on any Plate of Gold or Silver which shall have been in use or wear, nor on any Plate of Gold wrought or manufactured into rings, nor upon any other articles of Gold which shall not respectively exceed the weight of two ounces.						

STAMP DUTIES,
GREAT BRITAIN AND IRELAND.

SCHEDULE (A.)

Ordered, by The House of Commons, *to be Printed,*
20 *May* 1836.

[*Price* 9*d.*]

299.

A

B I L L

[WITH THE AMENDMENTS]

To reduce the Stamp Duties payable on Newspapers, and to consolidate and amend the Laws relating to the Duties on Newspapers and Advertisements respectively.

WHEREAS it is expedient to reduce the Stamp Duties now payable on Newspapers in *Great Britain* and *Ireland* respectively, and to consolidate and amend the Laws relating thereto, and also to the Duties on Advertisements; **BE it therefore Enacted**, by The KING's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority the same, THAT in lieu of the Stamp Duties on Newspapers, by this Act repealed, as hereinafter mentioned, there shall be granted, raised, levied and paid unto and for the use of His Majesty, His heirs and successors in and throughout the United Kingdom of *Great Britain* and *Ireland*, the several Duties or sums of money set down in figures or otherwise specified and set forth in the Schedule marked (A.), to this Act annexed; which said Schedule and every clause, regulation, matter and thing therein contained, shall be deemed and taken to be part of this Act; and the said Duties hereby granted shall commence and take effect on the First day of September One thousand eight hundred and Thirty-six, and shall be denominated and deemed to be Stamp Duties, and shall be under the care and management of the Commissioners of Stamps and Taxes, who are hereby empowered and required to provide and use proper and sufficient dies for expressing and denoting the said Duties; and all the powers, provisions, clauses, regulations and directions, fines, forfeitures, pains and penalties

Preamble:

1. Reduced Duties granted on Newspapers, in lieu of Duties repealed.

Duties to commence on the 1st day of September 1836.

Powers and Provisions of existing Stamp Acts to extend to the Duties granted by this Act.

penalties contained in and imposed by the several Acts of Parliament in force relating to the Stamp Duties, and not repealed by this Act, shall be of full force and effect with respect to the Duties hereby granted, as far as the same are or shall be applicable in all cases not hereby expressly provided for, and shall be observed, applied, enforced and put in execution for the raising, levying, collecting and securing of the said Duties hereby granted and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially enacted with reference to the said Duties hereby granted.

2.
CLAUSE (A.)
Discount of 25*l.* per cent. allowed on Newspaper Stamps in Ireland.

And be it Enacted, That a discount, after the rate of Twenty-five Pounds per centum on the prompt payment of any sum amounting to Ten Pounds or upwards, for the Duties on Newspaper sgranted by this Act, shall be allowed to all proprietors of Newspapers in *Ireland* on the purchase of stamps for the printing of Newspapers in *Ireland*, which discount shall be denoted on the face of every stamp in respect of which the same shall be allowed: Provided always, That if any Newspaper shall be printed in *Great Britain* upon paper stamped with a stamp denoting the allowance of any such discount, such stamp shall be of no avail, and such Newspaper shall be deemed to be not duly stamped as required by this Act.

3.
Newspapers subject to the regulations of this Act.

And be it Enacted, That every Paper declared by the Schedule (A.) to this Act annexed to be chargeable with the Duties by this Act granted on Newspapers, shall be deemed and taken to be a Newspaper within the meaning of this Act and of every Act relating to the printing or publishing of Newspapers, and shall be subject and liable to all the regulations by this Act imposed; and wheresoever in this Act or in any other Act or Acts relating to the printing or publishing of Newspapers, the word "Newspaper" is or may be used, it shall be deemed and taken to mean and include any and every such Paper as aforesaid; and in all proceedings at law or otherwise, and upon all occasions whatsoever, it shall be sufficient to describe by the word "Newspaper," any Paper by this Act declared to be a Newspaper, without further or otherwise designating or describing the same.

4.
Particulars to be printed on Newspapers with Supplements.

And be it Enacted, That every sheet or piece of paper which shall be published as a Supplement to any Newspaper, except the *London* Gazette and *Dublin* Gazette respectively, shall be printed with the same title and date as the Newspaper to which it shall be or shall purport to be a Supplement, with the addition of the words "Supplement to" prefixed to such title; and upon every such Newspaper, except as aforesaid, there shall be printed in conspicuous characters some words clearly indicating that a Supplement is published therewith; and if any sheet

or

Penalty for omission 20*l.*

Penalty for publishing Supplements without the Newspapers, 50*l.*

or piece of paper shall be published as a Supplement to any Newspaper, such Supplement and the Newspaper to which the same shall relate, not having printed thereon respectively the several particulars by this Act required to be printed thereon respectively, and in the manner and form by this Act directed, the Publisher of such Newspaper shall for every such sheet or piece of paper so published as a Supplement, and for every copy thereof, forfeit the sum of Twenty Pounds; and if any person shall sell, deliver out or in any other manner publish any sheet or piece of paper which shall be, or shall purport to be a Supplement to any Newspaper, without at the same time selling or otherwise publishing and delivering therewith the Newspaper to which the same shall be or purport to be a Supplement, every such person so offending shall for every such offence forfeit the sum of *Twenty* Pounds.

5.

No Person to print or publish a Newspaper until a Declaration be made and delivered at the Stamp Office.

And be it Enacted, That no person shall print or publish, or shall cause to be printed or published, any Newspaper before there shall be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized Officer at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin* respectively, or to the Distributor of Stamps or other proper Officer appointed by the said Commissioners for the purpose, in or for the district within which such Newspaper shall be intended to be printed and published, a declaration in writing containing the several matters and things hereinafter for that purpose specified; that is to say, every such declaration shall set forth the correct title of the Newspaper to which the same shall relate, and the true description of the house or building wherein such Newspaper is intended to be printed, and also of the house or building wherein such Newspaper is intended to be published, by or for or on behalf of the proprietor thereof; and shall also set forth the true name, addition, and place of abode of every person who is intended to be the printer, or to conduct the actual printing of such Newspaper, and of every person who is intended to be the publisher thereof, and of every person who shall be a proprietor of such Newspaper who shall be resident out of the United Kingdom, and also of every person resident in the United Kingdom who shall be a proprietor of the same, if the number of such last-mentioned persons, (exclusive of the printer and publisher), shall not exceed Two, and in case such number shall exceed Two, then of such Two Persons being such proprietors resident in the United Kingdom, the amount of whose respective proportional shares in the property, or in the profit or loss of such Newspaper, shall not be less than the proportional share of any other proprietor thereof resident in the United Kingdom, exclusive of the printer and publisher, and also where the number of such proprietors resident in the United Kingdom shall exceed Two, the amount of the proportional shares or interests of such several proprietors whose names shall be specified in such declaration; and every such declaration shall be made and signed by every person named therein as printer or publisher of the Newspaper to which such declaration shall relate, and by such of the said persons named therein as proprietors as shall be resident within the United Kingdom; and a declaration of the like import shall be made, signed and delivered in like manner whenever and so often as any share, interest or property soever in any Newspaper named in any such declaration shall be assigned, transferred, divided or changed by act of the parties or by operation of law, so that the respective proportional shares or interests of the persons named in any such declaration as proprietors of such Newspaper, or either of them, shall respectively become less than the proportional share or interest of any other proprietor thereof, exclusive of the printer and publisher; and also, whenever and so often as any printer, publisher or proprietor named in any such declaration, or the person conducting the actual printing of the Newspaper named in any such declaration shall be changed, or shall change his place of abode; and also, whenever and so often as the title of any such Newspaper or the printing office or the place of publication thereof shall be changed; and also, whenever in any case, or on any occasion, or for any purpose, the said Commissioners, or any Officer of Stamp Duties authorized in that behalf, shall require such declaration to be made, signed and delivered, and shall cause notice in writing for that purpose to be served upon any person, or to be left or posted at any place mentioned in the last preceding declaration delivered as aforesaid, as being a printer, publisher or proprietor of such Newspaper, or as being the place of printing or publishing any such Newspaper respectively; and every such declaration shall be made before any one or more of the said Commissioners, or before any Officer of Stamp Duties or other person appointed by the said Commissioners, either generally or specially in that behalf; and such Commissioners, or any one of them, and such Officer or other Person are and is hereby severally and respectively authorized to take and receive such declaration as aforesaid; and if any person shall knowingly and wilfully sign and make any such declaration, in which shall be inserted or set forth the name, addition or place of abode of any person as a proprietor, publisher, printer or conductor of the actual printing of any Newspaper to which such declaration shall relate, who shall not be a proprietor, printer or publisher thereof, or from which shall be omitted the name, addition or place of abode of any proprietor, publisher, printer, or conductor of the actual printing of such Newspaper, contrary to the true meaning of this Act, or in which any matter or thing by this Act required to be set forth shall be set forth otherwise than according to the truth, or from which any matter or thing required by this Act to be truly set forth shall be entirely omitted, every such offender being convicted thereof shall be deemed guilty of a Misdemeanor.

Fresh Declaration to be made in certain cases.

Before whom Declarations are to be made. Penalty if the Declaration be false or defective.

6\.

Penalty for printing or publishing a Newspaper, such Affidavit not having been made, 50 *l.*

And be it Enacted, That if any person shall knowingly and wilfully print or publish, or shall cause to be printed or published, or either as a proprietor or otherwise, sell or deliver out any Newspaper, relating to which such declaration as aforesaid, containing such matters and things as are required by this Act to be therein contained, shall not have been duly signed and made and delivered when and so often as by this Act is required, or any other matter or thing required by this Act to be done or performed, shall not have been accordingly done or performed, every person in any such case offending shall forfeit for every such act done the sum of Fifty Pounds for every day on which any such Newspaper shall be printed or published, sold or delivered out, before or until such declaration shall be signed and made and delivered, or before or until such other matter or thing shall be done or performed, as by this Act is directed; and every such person shall be disabled from receiving any stamped paper for printing such Newspaper until such declaration shall be signed and made and delivered, or until such other matter or thing shall be done and performed.

7\.

Declarations to be filed, and the same, or certified Copies, to be admitted in evidence against the persons making the same.

And be it Enacted, That all such declarations as aforesaid shall be filed and kept in such manner as the Commissioners of Stamps and Taxes shall direct for the safe custody thereof, and copies thereof, certified to be true copies as by this Act is directed, shall respectively be admitted in all proceedings, civil and criminal, and upon every occasion whatsoever, touching any Newspaper mentioned in any such declaration, or touching any publication, matter or thing contained in any such newspaper, as conclusive evidence of the truth of all such matters set forth in such declaration are hereby required to be therein set forth, and of their continuance respectively in the same condition down to the time in question, against every person who shall have signed such declaration; unless it shall be proved that previous to such time such person became lunatic, or that previous to the publication in question on such trial such person did duly sign and make a declaration that such person had ceased to be a printer, publisher or proprietor of such Newspaper, and did duly deliver the same to the said Commissioners, or to such Officer as aforesaid; or unless it shall be proved that previous to such occasion as aforesaid a new declaration of the same or a similar nature respectively, or such as may be required by law, was duly signed and made and delivered as aforesaid, respecting the same Newspaper, in which the person sought to be affected on such trial did not join; and the said Commissioners, or the proper authorized Officer by whom any such declaration shall be kept according to the directions of this Act, shall, upon application in writing made to them or him respectively by any person requiring a copy certified according to this Act, of any such declaration as aforesaid, in order that the same may be produced in any civil or criminal proceeding, deliver such certified copy or cause the same to be delivered to the person applying for the same upon payment of the

Commissioners, &c. to deliver certified Copies of Declarations and the same to be received in evidence.

sum of One Shilling, and no more; and in all proceedings, and upon all occasions whatsoever, a copy of any such declaration, certified to be a true copy under the hand of one of the said Commissioners, or of any Officer in whose possession the same shall be, upon proof made that such certificate hath been signed with the hand-writing of a person described in or by such Certificate as such Commissioner or Officer, and whom it shall not be necessary to prove to be a Commissioner or Officer, shall be received in evidence against any and every person named in such declaration, as a person making or signing the same, as sufficient proof of such declaration, and that the same was duly signed and made according to this Act, and of the contents thereof; and every such copy so produced and certified shall have the same effect for the purposes of evidence against any and every such person named therein as aforesaid, to all intents whatsoever, as if the original declaration, of which the copy so produced and certified shall purport to be a copy, had been produced in evidence, and been proved to have been duly signed and made by the person appearing by such copy to have signed and made the same as aforesaid; and whenever a certified copy of any such declaration shall have been produced in evidence as aforesaid, against any person having signed and made such declaration, and a Newspaper shall afterwards be produced in evidence intituled in the same manner as the Newspaper mentioned in such declaration is intituled, and wherein the name of the printer and publisher and the place of printing shall be the same as the name of the printer and publisher, and the place of printing mentioned in such declaration, or shall purport to be the same whether such title, name and place printed upon such Newspaper shall be set forth in the same form of words as is contained in the said declaration, or in any form of words varying therefrom, it shall not be necessary for the plaintiff, informant or prosecutor in any action, prosecution or other proceeding, to prove that the Newspaper to which such action, prosecution or other proceeding may relate was purchased of the defendant or at any house, shop or office belonging to or occupied by the defendant, or by his servants or workmen, or where he may usually carry on the business of printing or publishing such Newspaper, or where the same may be usually sold; and if any person, not being one of the said Commissioners, or the proper authorized Officer, shall give any Certificate, purporting to be such Certificate as aforesaid, or shall presume to certify any of the matters or things by this Act directed to be certified by such Commissioner or Officer, or which such Commissioner or Officer is hereby empowered or entrusted to certify; or if any such Commissioner or Officer shall knowingly and wilfully falsely certify under his hand, that any such declaration as is required to be made by this Act was duly signed and made before him, the same not having been so signed and made, or shall knowingly and wilfully falsely certify that any copy of any declaration is a true copy of the declaration of which the same is certified to be such copy,

After production of the Declaration, and a Newspaper intituled as therein mentioned, it shall not be necessary to prove the purchase of the Paper.

Penalty on unauthorized Persons giving Certificates, and on Commissioners or Officers giving false Certificates, 100*l.*

the same not being such true copy, every person so offending shall forfeit the sum of One hundred Pounds.

8.
Service of legal Process at the place of printing or publishing mentioned in the Declaration shall be deemed sufficient Service.

And be it Enacted, That in any suit, prosecution or proceeding, civil or criminal, against any printer, publisher or proprietor of any newspaper, service at the house or place mentioned in any such declaration as aforesaid, as the house or place at which such newspaper is printed or published, or intended so to be, of any notice or other matter required or directed by this Act to be given or left, or of any summons, subpœna, rule, order, writ or process of what nature soever, either to enforce an appearance, or for any other purpose whatsoever, shall be taken to be good and sufficient service thereof respectively upon and against every Person named in such declaration as the printer, publisher or proprietor of the Newspaper mentioned in such declaration.

9.
CLAUSE (B.)
Titles of Newspapers and Names of Printers and Publishers, to be entered in a Book at the Stamp Office, and all persons to have liberty to inspect the same.

And be it Enacted, That the Commissioners of Stamps and Taxes shall cause to be entered in a book, to be kept at the Head Office for Stamps in *Westminster*, *Edinburgh* and *Dublin*, respectively, the Title of every Newspaper regestered at the said respective Offices, and also the names of the printers and publishers thereof as the same appear in the declarations required by this Act to be made relating to such Newspapers respectively, and all persons shall shall have free liberty to search and inspect the said book from time to time during the hours of business at the said Offices without payment of any fee or reward.

10.
CLAUSE (C.)
A Return of all the Proprietors of Newspapers to be me to the Stamp Office half-yearly.

And be it Enacted, That in every case where the names of all the proprietors of any Newspaper shall not be set forth in the declaration hereinbefore by this Act directed to be made relating to such Newspaper, or in the last affidavit or affirmation made with relation to any such newspaper in pursuance of any former Act, a return shall be made out according to the Form in the Schedule marked (B.) to this Act annexed, wherein shall be set forth the correct title of such Newspaper, and the true description of the house or building wherein such Newspaper is printed, and also of the house or building wherein the same is published by or on behalf of the proprietors thereof, and also the true christian name and surname and place of abode and occupation or addition of every proprietor of such Newspaper, and the amount of the proportional share or interest of every such proprietor in the property or in the profit or loss of such Newspaper, and every such return shall be delivered to the Commissioners of Stamps and Taxes, or to some Officer appointed by them to receive the same at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, according as such Newspaper shall be printed in England, Scotland or Ireland, or to the Distributor of Stamps for the district in which such Newspaper shall be printed, within Fourteen Days next after the First day of September One thousand eight hundred and Thirty-six, if such Newspaper shall have been published at any time before the said First day of September, and if such Newspaper shall not have been published before the said First day of September, then within Fourteen Days next after the first publication thereof; and a similar return, relating to every such Newspaper as aforesaid respectively shall afterwards, in like manner and form, be made out and delivered as aforesaid half-yearly (that is to say) within Fourteen Days next after the First day of March and the First day of September in every year, and shall specify and set forth all the several particulars aforesaid with reference to the proprietorship of such Newspaper on the half-yearly day, that is to say, the First day of March or the First day of September, as the case may be, immediately preceding the delivery of such return; and every such half-yearly return, in addition to the several particulars hereinbefore required to be specified therein, shall also specify and set forth the several particulars hereinafter mentioned relating to all transfers or assignments of any share or interest in such Newspaper which shall have been made at any time during the half year ending on the half-yearly day immediately preceding the delivery of such return, that is to say, the christian name and surname and place of abode and occupation or addition of every person who during the last-mentioned period shall have made any such assignment or transfer, and of the person to whom the same shall have been made; the date of every such assignment or transfer, and the proportional amount of the share or interest in the property or profit and loss of such Newspaper which shall have been so assigned or transferred; and every such return as aforesaid shall be made out by the proprietors, who shall have made such affidavit or affirmation or declaration as aforesaid, and shall be signed by the said last-mentioned proprietors, and be verified by their solemn declaration, to be made in the form set forth in the said Schedule (B.) before any one or more of the said Commissioners of Stamps and Taxes, or before any Officer of Stamp Duties, or other person appointed by the said Commissioners either generally or specially in that behalf; and the said last-mentioned proprietors shall deliver or cause to be delivered to the said Commissioners, or to such Officer as aforesaid, at such Head Office as aforesaid, every such return, so signed and verified as aforesaid, within the time limited by this Act for that purpose, upon pain of forfeiting the sum of One hundred Pounds for any neglect or omission in this behalf; and if any declaration so made shall be false or untrue in any material particular, the person wilfully making such false declaration shall be deemed guilty of a Misdemeanor.

11. Clause (D.) Returns to be filed and registered at the Stamp Office.

And be it Enacted, That every such Return as aforesaid shall be filed and kept at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, according as such Newspaper shall be printed in England, Scotland or Ireland, and an entry or registry thereof shall be made in a book or books to be there kept for that purpose, and which book or books any person shall from time to time have liberty to search and inspect on payment of the sum of One Shilling for every such search; and the Commissioners of Stamps and Taxes, or the proper Officer by whom any such return shall be kept according to the directions of this Act, shall, upon application in writing made to them or him respectively by any person requiring a certified copy of any such return, deliver such certified copy, or cause the same to be delivered, to the person applying for the same, upon payment of the sum of Five Shillings for the same where the number of the proprietors named in such return shall be less than Seventy-two, and where the same shall amount to or exceed that number, then upon payment of One Shilling for every Twelve of such proprietors.

Commissioners to deliver certified Copies of Returns to persons applying for the same,

12. Printers, Publishers and Proprietors of Newspapers, to give security for payment of the Duties on Advertisements.

And be it Enacted, That no person shall print or publish, or shall cause to be printed or published, any Newspaper, nor shall any Officer of Stamp Duties, or any vender of stamps for Newspapers, sell or deliver any stamped paper for Newspapers to any printer or publisher of any Newspaper, or to any person on his account, before or until such printer and publisher, together with the proprietor of such Newspaper, or such one or more of the proprietors thereof, as in the judgment of the Commissioners of Stamps and Taxes, or of the proper authorized Officer may be sufficient for the purpose, together also with Two sufficient Sureties, to be approved of by the said Commissioners or such Officer as aforesaid, shall have entered into security by bond to His Majesty, in such sum as the said Commissioners or Officer shall think reasonable and sufficient for payment of the Duties which shall or may from time to time be payable for the Advertisements which shall be printed or inserted in such Newspaper; and every such bond, when duly executed, shall be delivered to and deposited with the proper authorized Officer at the respective Head Offices for Stamps in *Westminster*, *Edinburgh* or *Dublin*, according as such Newspaper shall be printed in *England*, *Scotland* or *Ireland*; and such bond shall be renewed from time to time with sureties to be approved as aforesaid, whenever any one or more of the parties thereto shall die or become bankrupt or insolvent, or reside in parts beyond the sea, and also whenever and so often as the said Commissioners, or any Officer of Stamp Duties authorized in that behalf, shall require the same to be renewed, and shall give notice to the printer, publisher or any proprietor of such Newspaper for that purpose; and every person who shall print or publish, or shall cause to be printed or published, any Newspaper, before such bond shall

Penalty for neglect or refusal, 100 *l.*

have been entered into and delivered as aforesaid, or who shall neglect or refuse to renew such bond in manner aforesaid, whenever the same is or shall be required to be renewed by or in pursuance of this Act, shall forfeit the sum of One hundred Pounds, for every day on which such Newspaper shall be so printed and published, before such bond shall have been entered into and delivered as aforesaid.

13.
Printers, &c. who have made Affidavits and given Security before the commencement of this Act, not required to renew the same, except in the cases mentioned.

Provided always, and be it Enacted, That no person, being a printer or publisher or proprietor of any Newspaper at the time of the commencement of this Act, and who in pursuance of any Act in force immediately before the commencement of this Act shall have signed and sworn and delivered any affidavit, or shall have given or entered into any bond or security of the same nature and for the like purposes as any declaration or bond required by this Act, shall by reason of the passing of this Act be required or bound to deliver, or make any new declaration, or to give or enter into any new bond or security touching any Newspaper mentioned in such former affidavit or bond or security; but every such affidavit, and every such bond or security so made and delivered before the commencement of this Act as to the Newspaper therein mentioned, whether the same shall be published before or after the commencement of this Act, shall be deemed and taken to be a compliance with this Act; and a copy of every such affidavit, certified as aforesaid shall in all proceedings, and upon all occasions whatsoever be received as conclusive evidence against any and every person named in such affidavit, as a person making, signing or swearing the same, of all the matters therein contained, in the same manner as is hereinbefore provided with respect to any declaration which may be made in pursuance of this Act, and shall be of the same force and effect to all intents and purposes as if the same had been made subsequent to the commencement of this Act, and in conformity with the provisions hereof: Provided nevertheless, That in case the Commissioners of Stamps and Taxes, or any authorized Officer of Stamp Duties shall by notice in writing, to be given in the manner hereinbefore directed, require a declaration to be made and delivered, or any new bond or security to be given or entered into in conformity with the provisions of this Act, by any such printer, publisher or proprietor of any such Newspaper, or in case any transfer, change or alteration shall take place in the share, interest or property of any person named in such affidavit relating to any such Newspaper, or in the place of abode of the printer or publisher thereof, or of any proprietor named in such affidavit, or the place of printing the same, or in the person by whom the printing of such Newspaper shall be conducted, or in the title of any such Newspaper, then and in every such case a declaration shall be made and delivered, and a new bond shall be entered into and given according to the provisions of this Act, and every printer, publisher or proprietor of any such Newspaper, who shall knowingly and wilfully continue to print or publish

Cases in which such Affidavits and Securities shall be renewed.

publish any such Newspaper after the happening of any of the events aforesaid, before or until a declaration containing all the particulars required by this Act shall be made and delivered, and a new bond shall be entered into and given according to the directions of this Act, shall be subject to all such penalties and disabilities as such printer, publisher or proprietor would have been subject or liable to under this Act if no declaration relating to such Newspaper had ever been made, nor any such bond entered into: And provided also, That nothing contained in this Act shall extend to require the printer, publisher or proprietor of the *London* Gazette or *Dublin* Gazette, to make any declaration required by this Act; but the printers and publishers of the said respective Gazettes shall enter into the bonds by this Act required, together with the sureties hereinbefore mentioned for securing the payment of the Duties upon all Advertisements which shall be printed in the said Gazettes respectively, and shall renew the same from time to time in like manner as the printers and publishers of other Newspapers are or may be required to renew their respective bonds by or under this Act.

Printers, &c. of the London and Dublin Gazettes not required to make Declarations of the Proprietorship.

14\.
Copies of Newspapers shall be delivered to the Commissioners of Stamps and Taxes, on penalty of 20 *l.*, and may be produced in evidence.

And be it Enacted, That the printer or publisher of every Newspaper printed or published in the city of *London*, *Edinburgh* or *Dublin*, or within Twenty Miles of any of the said cities respectively, shall upon every day on which such Newspaper shall be published, or on the day next following, which shall not be a holiday, between the hours of Ten and Three on each day, deliver or cause to be delivered to the Commissioners of Stamps and Taxes, or to the proper authorized officer at the Head Office for Stamps in one of the said cities respectively, in or nearest to which such Newspaper shall be printed or published, One copy of every such Newspaper and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, after the same shall be printed, by his proper hand, and in his accustomed manner of signing, or by some person appointed and authorized by him for that purposes, and of whose appointment and authority notice in writing, signed by such printer or publisher in the presence of and attested by an Officer of Stamp Duties, shall be given to the said Commissioners, or to the Officer to whom such copies are to be delivered; and the printer or publisher of every Newspaper printed or published in any other place in the United Kingdom, shall upon every day on which such Newspaper shall be published, or within Three Days next following, in like manner between the hours of Ten and Three, deliver or cause to be delivered to the distributor of Stamps or other authorized officer, in whose district such Newspaper shall be printed or published, Two copies of every such Newspaper, and of every second or other varied edition or impression thereof so printed or published, with the name and place of abode of the printer or publisher thereof, signed and written thereon, in manner aforesaid after the same shall be printed, and the same copies shall be carefully kept by the said Commissioners, or by such distributor or officer as aforesaid, in such manner as the said Commissioners shall direct; and such printer or publisher shall be entitled to demand and receive from the Commissioners, or such distributor or officer once in every week, the amount of the ordinary price of the Newspapers so delivered; and every printer and publisher of such Newspaper who shall neglect to deliver or cause to be delivered in manner hereinbefore directed such copy or copies signed as aforesaid, shall for every such neglect respectively forfeit the sum of Twenty Pounds; and in case any person shall make application in writing to the said Commissioners, or to such Distributor or Officer as aforesaid, in order that any Newspaper so signed as aforesaid may be produced in evidence in any proceeding, civil or criminal, the said Commissioners, or Distributor or Officer, shall, at the expense of the party applying, at any time within Two Years from the publication thereof, either cause such Newspaper to be produced in the court in which and at the time when the same is required to be produced, or shall deliver the same to the party applying for the same, taking according to their discretion reasonable security, at the expense of such party, for returning the same to the said Commissioners or such Distributor or Officer within a certain period to be fixed by them respectively; and in case by reason that such Newspaper shall have been previously applied for in manner aforesaid by any other person, the same cannot be produced or cannot be delivered according to any subsequent application, in such case the said Commissioners or such Distributor or Officer as aforesaid shall cause the same to be produced, or shall deliver the same as soon as they are enabled so to do; and all copies so delivered as aforesaid shall be evidence against every printer, publisher and proprietor of every such Newspaper respectively, in all proceedings, civil or criminal, to be commenced and carried on, as well touching such Newspaper as any matter or thing therein contained, and touching any other Newspaper and any matter or thing therein contained which shall be of the same title, purport or effect with such copy so delivered as aforesaid, although such copy may vary in some instances or particulars, either as to title, purport or effect; and every printer, publisher and proprietor of any copy so delivered as aforesaid shall to all intents and purposes be deemed to be the printer, publisher and proprietor respectively of all Newspapers which shall be of the same title, purport or effect with such copies or impressions so delivered as aforesaid, notwithstanding such variance as aforesaid, unless such printer, publisher or proprietor respectively shall prove that such Newspapers were not printed or published by him, nor by nor with his knowledge or privity: Provided always, That if any printer or publisher of any Newspaper which shall not be printed and published in the cities of *London*, *Edinburgh* or *Dublin*

Commissioners may allow Printer to lodge his Paper with any Distributor.

Dublin, or within Twenty Miles of the said cities respectively, shall find it more convenient to cause such copies of such Newspaper to be delivered to any other Distributor of Stamps than the Distributor in whose district such Newspaper shall be published, and such printer or publisher shall state such matter by petition to the Commissioners of Stamps and Taxes, and pray that he may have liberty to cause such copies to be delivered to such other Distributor as he shall so name, at the office of such Distributor, it shall be lawful for the said Commissioners to order the same accordingly; and from and after the date of such order, the place of publication of such Newspaper, shall for that purpose only be deemed and taken to be within the district of such other distributor, until the same shall be otherwise ordered by the said Commissioners.

15.
Name of Printer and other particulars to be printed on Newspapers.

And be it Enacted, That at the end of every Newspaper, and of any and every supplement sheet or piece of paper, shall be printed the christian name and surname, addition and place of abode of the printer and publisher of the same, and also a true description of the house or building wherein the same is actually printed and published respectively, and the day of the week, month and year on which the same is published, and if any person shall knowingly and wilfully print or publish, or cause to be printed or published, any Newspaper, or supplement thereto, whereon the several particulars aforesaid shall not be printed, or whereon there shall be printed any false name, addition, place, or day, or whereon there shall be printed any description of the place of printing or publishing such Newspaper which shall be different in any respect from the description of the house or building mentioned in the declaration required by this Act to be made relating to such Newspaper, as the house or building wherein such Newspaper is intended to be printed or published, every such person shall for any and every such offence, forfeit the sum of Twenty Pounds.

16.
None but Commissioners of Stamps and Taxes, or their Officer, shall supply Paper stamped for printing Newspapers, without having given Security, with such conditions as herein mentioned.

And be it Enacted, That it shall not be lawful for any person other than a Commissioner of Stamps and Taxes, or officer of Stamp Duties, to sell, supply or part with any paper stamped for the purpose of being used for printing Newspapers thereon, unless nor until such person shall be duly licensed and authorized by the said Commissioners to vend Newspaper Stamps, and shall have given security by bond to His Majesty, with sufficient sureties, to be approved of by the said Commissioners, in such sum as the said Commissioners shall think reasonable, and the several conditions of such bond shall be as follow; (that is to say) that such vendor of Newspaper Stamps shall and will deliver or cause to be delivered to the said Commissioners, within Four Days after the end of every Six Weeks a true and accurate account of the quantities and kinds of all paper stamped as aforesaid by him sold, supplied or delivered during such Six Weeks immediately preceding, and to what persons, naming them; and that such vendor will not sell, supply or part with any such paper to or on account of any person, other than a printer, publisher or proprietor of a Newspaper, and that such vendor will not sell, supply or part with such paper to or on account of any such printer, publisher or proprietor, until the person applying for the same shall have delivered to such vendor a Certificate signed by one or more of the said Commissioners, or by the proper authorized officer of Stamp Duties, purporting that such security as is required by law hath been given by the printer, publisher and proprietor respectively of the Newspaper for the printing of which such stamped paper is to be sold, supplied or parted with, and that such declaration hath been made and delivered respecting the same as is by this Act required; and that such vendor will not sell, supply or part with any such paper to or on account of any printer, proprietor or publisher of any Newspaper, with respect to whom notice shall be given to such vendor by the said Commissioners or any such officer, that such security has not been duly given, or has not been renewed pursuant to this Act, or is not remaining in force, or that the parties or any of them who have given the same are or is dead or gone abroad, or are or is not to be found, or that such parties or any of them have or hath given notice that they or he are or is no longer concerned as printers, publishers or proprietors, or as a printer, publisher or proprietor of such Newspaper, or that no such declaration respecting the same, as required by this Act, hath been made and delivered, or that any such printer, publisher or proprietor hath become disabled or disqualified under this Act to be the printer, publisher or proprietor of any such Newspaper or to receive stamped paper for the purpose of printing the same; and if any person as aforesaid shall sell, supply or part with any such stamped paper for the purpose aforesaid, without having given such security as aforesaid, or if any person who shall obtain or receive any stamped paper for the printing of any Newspaper of which he is or shall be the printer, publisher or proprietor, shall furnish or supply any other person with any such stamped paper, or if any person shall use for the printing of any Newspaper any stamped paper which he shall receive or be furnished with by or from any person other than the said Commissioners or their Officers, or some person duly authorized to sell or distribute such stamped paper, every person so offending shall for every such offence forfeit the sum of Fifty Pounds; and in any proceeding for recovery of such penalty in the last-mentioned case, it shall lie on the person sought to be charged with such offence to prove that the stamped paper used by such person in the printing of any Newspaper was obtained by such person from the said Commissioners, or their officers, or from some person duly authorized to sell or distribute such stamped paper; any law or usage to the contrary notwithstanding.

Printer, &c. of Newspaper, shall not supply other Printers with Stamps.

And

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17. Persons concerned in printing Newspapers not duly stamped, shall be Debtors to His Majesty for the Duty

And be it Enacted, That every person printing or publishing, or being concerned either as proprietor or otherwise in printing or publishing any Newspaper upon paper not duly stamped, shall be deemed and taken to owe to His Majesty such sums of money as would have accrued to His Majesty in case the same had been printed upon paper duly stamped; and whenever any information or bill shall be filed, or other proceeding shall be had on His Majesty's behalf for discovery of the matters aforesaid, and for an account and payment of such sums, it shall not be lawful for the defendant to plead or demur to such information, bill or proceeding, but he shall be compellable to make such discovery as shall be thereby required to be made: Provided always, That such discovery shall not be made use of as evidence or otherwise in any proceeding against any such defendant except only in that proceeding in which the discovery is made.

18. Penalty on Persons printing, publishing and selling, &c. Newspapers not duly stamped, 20*l.*

And be it Enacted, That if any person shall knowingly and wilfully print or publish, or cause to be printed or published any Newspaper on paper not duly stamped according to law, or if any person shall knowingly and wilfully sell, utter or expose to sale, or shall dispose of or distribute any Newspaper not duly stamped as aforesaid, or if any person shall knowingly and wilfully have in his possession any Newspaper not duly stamped as aforesaid, every person so offending, in any of the cases aforesaid, shall for every such Newspaper, and for every copy thereof not duly stamped, forfeit the sum of Twenty Pounds; and moreover it shall be lawful for any Officer of Stamp Duties or any person appointed or authorized by the Commissioners of Stamps and Taxes in that behalf, to seize and apprehend any such offender as aforesaid, and to take him or cause him to be taken before any Justice of the Peace having jurisdiction where the offence shall be committed, who shall hear and determine the matter in a summary way; and if upon conviction such offender shall not immediately pay the penalty or penalties in which he shall be convicted, such Justice shall forthwith commit him to prison for any time not exceeding Three calendar Months, nor less than One calendar Month, unless such penalty or penalties shall be sooner paid: Provided always, That if any such offender as aforesaid shall not be apprehended and proceeded against in the manner hereinbefore directed, then the said penalty or penalties incurred by any such offence as aforesaid, shall be recoverable by any other of the ways and means provided for the recovery of penalties incurred under this Act.

19. 50*l.* Penalty for sending abroad Newspapers not duly stamped

And be it Enacted, That if any person shall knowingly and wilfully, directly or indirectly send or carry or endeavour to send or carry, or cause or procure to be sent or carried, or do or cause to be done any act whatever for or towards the sending or carrying, or for or towards the causing or procuring to be sent or carried, or with intent that the same should be sent or carried out of any part of the United Kingdom any Newspaper, the same not being duly stamped according to law, such person shall forfeit for every such offence the sum of Fifty Pounds; and it shall be lawful for any Officer of Stamp Duties, or for any person appointed or authorized by the Commissioners of Stamps and Taxes in that behalf, without any other warrant than this Act, to seize and take away all Newspapers not duly stamped wheresoever the same shall be found, unless the same shall be in the possession of some person having the custody thereof by lawful authority; and all Newspapers not duly stamped, which shall be seized or taken under any of the provisions of this Act shall be destroyed or otherwise disposed of as the Commissioners of Stamps and Taxes may direct.

Officers of Stamp Duties may seize unstamped Newspapers.

20.
Discovery of Proprietors, Printers or Publishers of Newspapers, may be enforced by Bill, &c.

And be it Enacted, That if any person shall file any bill in any court for the discovery of the name of any person concerned as printer, publisher or proprietor of any Newspaper, or of any matters relative to the printing or publishing of any Newspaper, in order the more effectually to bring or carry on any suit or action for damages alleged to have been sustained by reason of any slanderous or libellous matter contained in any such Newspaper respecting such person, it shall not be lawful for the defendant to plead or demur to such bill, but such defendant shall be compellable to make the discovery required: Provided always, That such discovery shall not be made use of as evidence or otherwise, in any proceeding against the defendant, save only in that proceeding for which the discovery is made.

21.
The Duty on Advertisements inserted in Newspapers, when and where to be paid.

And be it Enacted, That the printer, publisher or proprietor of every Newspaper shall within Twenty-eight Days after the last day of every calendar month, pay or cause to be paid the Duty chargeable on all and every Advertisement and Advertisements contained in or published with such Newspaper during the said calendar month to the Receiver General of Stamps and Taxes, or to the proper Officer appointed to receive the same at the Head Office for Stamps in the cities of *Westminster*, *Edinburgh* or *Dublin* respectively, if such Newspaper shall be printed or published within any of the said cities, or within Twenty Miles thereof respectively; and if the same shall be printed or published in any other part of the United Kingdom, then to the distributor of Stamps in whose district such Newspaper shall be printed or published; and if any printer, publisher or proprietor of any Newspaper shall neglect to pay, within Ten Days next after notice given to him by any Officer of Stamp Duties after the expiration of the said term of Twenty-eight Days, the Duty on any such Advertisement, it shall be lawful for the Commissioners of Stamps and Taxes, and their Officers and they are hereby required to refuse to sell or deliver, and also to give notice to and to require any vendor of such stamped paper

Stamped Paper may be refused to Persons in arrear for Advertisement Duty.

to refuse to sell or deliver, to or for the use of such printer, publisher or proprietor any such stamped paper for printing such Newspaper thereon, until all arrears of Advertisement Duty, to the payment of which such printer, publisher or proprietor may be subject, shall be duly paid and discharged up to and for the last day of the month next preceding the month in which such payment shall be made.

22.
A printed Copy of every Pamphlet or Paper, containing Advertisements, to be brought to the Stamp Office to be entered, and the Duty thereon to be paid.

And be it Enacted, That one printed copy of every Pamphlet or Literary Work, or Periodical Paper (not being a Newspaper), containing or having published therewith any Advertisements or Advertisement liable to Stamp Duty, which shall be published within the cities of *London*, *Edinburgh* or *Dublin* respectively, or within Twenty Miles thereof respectively, shall, within the space of Six Days next after the publication thereof, be brought together with all Advertisements printed therein, or published or intended to be published therewith, to the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, nearest to which such Pamphlet, Literary Work or Paper, shall have been published, and the title thereof, and the christian name and surname of the printer and publisher thereof, with the number of Advertisements contained therein, or published therewith, and any Stamp Duty by law payable in respect of such Advertisements, shall be registered in a book to be kept at such office, and the Duty on such Advertisements shall be there paid to the Receiver General of Stamps and Taxes for the time being, or his deputy or clerk, or the proper authorized officer; and One printed copy of every such Pamphlet, Literary Work or Paper as aforesaid, which shall be published in any place in the United Kingdom, not being within the cities of *London*, *Edinburgh* or *Dublin*, or within Twenty Miles thereof respectively, shall within the space of Ten Days next after the publication thereof be brought together with all such Advertisements as aforesaid to the head Distributor of Stamps for the time being, within the district in which such Pamphlet, Literary Work or Paper shall be published, and such Distributor is hereby required forthwith to register the same in manner aforesaid, in a book to be by him kept for that purpose, and the Duty payable in respect of such Advertisements, shall be thereupon paid to such Distributor; and if the Duty which shall be by law payable in respect of any such Advertisements as aforesaid, shall not be duly paid within the respective times, and in the manner hereinbefore limited and appointed for that purpose, the printer and publisher of such Pamphlet, Literary Work or Paper, and every other person concerned in the printing or publishing thereof, and the publisher of any such Advertisements, shall respectively forfeit the sum of Twenty Pounds for every such offence; and in any action, information or other proceeding for the recovery of such penalty, or for the recovery of the Duty on any such Advertisements, proof of the payment of the said Duty shall lie upon the defendant.

Penalty for neglect to pay Duty, 20*l.*

23.
Justices of the Peace on information upon Oath may grant Warrants to search for unstamped Newspapers, and to seize Presses, &c. used in printing the same.

And be it Enacted, That upon information given before any Justice of the Peace, upon the oath of one or more credible person or persons (which oath such Justice is hereby empowered and required to administer), that there is reasonable and probable cause to suspect any person of being or having been at any time within One calendar Month last preceding in any way knowingly and wilfully engaged or concerned in printing, publishing, vending or otherwise distributing any Newspaper, not duly stamped as required by law, or of being unlawfully possessed of any Newspapers not duly stamped as aforesaid, or that any printing-press, engine, machine, types or other implements or utensils for printing, is or are or have been by any person knowingly and wilfully used within the time last aforesaid for the purpose of composing or printing any Newspaper not duly stamped as aforesaid; or that any such Newspapers are sold or distributed, or kept for sale or distribution, or are unlawfully deposited in any place; then and in every such case it shall be lawful for such Justice, and he is hereby required, upon the application of any Officer of Stamp Duties, to grant a warrant under his hand, directed to any constable or other peace officer, or any Officer of Stamp Duties, or other person or persons named in such warrant authorizing and empowering him or them with such other person or persons, as he or they shall call to his or their assistance, to enter and search in the day time any house, room, shop, warehouse, outhouse, building or other place belonging to such suspected person, or where such person shall be suspected of being engaged or concerned or of having been engaged or concerned in the commission of any such illegal act as aforesaid, or where any such printing press, engine, machine, types, implements or utensils, suspected to be or to have been used for any such illegal purpose as aforesaid, shall be or be suspected to be, or where any such Newspapers as aforesaid are suspected to be sold or distributed or kept or deposited as aforesaid; and if upon any such search as aforesaid, any Newspapers not duly stamped as aforesaid, or any printing press, engine, machine, types, implements or utensils which shall have been used in printing or publishing any such Newspaper as aforesaid, within the time last aforesaid, shall be found, it shall be lawful for the person or persons named in such warrant, and his or their assistant or assistants, to seize and take away the same, together with all other presses, engines, machines, types, implements, utensils and materials for printing belonging to the same person, or which shall be found in the same house, room, shop, warehouse, outhouse, building or place; and all such presses, engines, machines, types, implements, utensils and materials shall be forfeited to the use of His Majesty, and shall be proceeded against to condemnation in His Majesty's Court of Exchequer in *England, Scotland* or *Ireland* respectively, in like manner as in the case of any goods seized as forfeited for any breach of the laws relating to His Majesty's Revenues of Customs or Excise.

24.
On refusal of admittance on the execution of any search Warrant, Constables or Peace Officers may break open doors.

And be it Enacted, That upon the execution of any warrant granted under this Act, authorizing any search to be made in any house, room, shop, warehouse, outhouse, building or other place, if on demand of admittance and notice of any such warrant the door of any such house, room, shop, warehouse, outhouse, building or other place, shall not be forthwith opened, it shall be lawful for the constable or other peace officer having the execution of such warrant, or for any other person or persons to whom such warrant shall be directed in the presence of any constable or other peace officer in the day time to break open such door, and to enter thereat for the purpose of making such search as aforesaid; and if any person shall refuse to permit any constable, peace officer or officer of Stamp Duties, or any other person duly authorized in that behalf, to enter into any house, room, shop, warehouse, outhouse, building or other place, for the purpose of making any search by or under this Act directed or authorized to be made, or shall resist, obstruct, molest, prevent or hinder any such constable, officer or person as aforesaid in the making of any such search, or in the execution of any warrant issued under or in pursuance of this Act, or in the seizing or taking away of any goods, chattels, articles, matters or things which may be lawfully seized or taken, or in the apprehending or detaining of any offender or other person who may lawfully be apprehended or detained or otherwise in the execution of any of the duties, powers or authorities given to or vested in any such constable, officer or other person as aforesaid, by or under any of the provisions of this Act, every person so offending in any of the several cases aforesaid, shall forfeit for every such offence the sum of Twenty Pounds; and all constables and other peace officers shall be and they are hereby required to be aiding and assisting in the execution of all warrants issued under this Act, and if any constable or other peace officer shall neglect or refuse to do or perform any service or duty by his Act required or directed to be done or peformed by him, or shall neglect or refuse to aid and assist in the execution of any such warrant as aforesaid, or of any of the provisions of this Act, upon proper application or notice made or given to him in that behalf, or shall neglect or refuse to execute or serve any warrant or summons granted or issued pursuant to any of the provisions of this Act, every such constable or peace officer shall forfeit Ten Pounds for every such neglect or refusal.

Penalty on Persons resisting Constables and Officers acting in the execution of their duties under this Act, 20*l.*

Constables and Peace Officers to aid and assist in the execution of Warrants.

Penalty for refusal or neglect of duty.

CLAUSE (E.)

25.
Persons possessed of Printing Presses may give Notice thereof at the

And be it Enacted, That it shall be lawful for every person having in his possession any printing press, or any engine or machine for printing, if he shall think fit to deliver or cause to be delivered in

Stamp Office, and return Lists of Periodical Papers, for the printing of which such Presses are used.

the manner hereinafter mentioned, a notice thereof, signed, with his own hand in the presence of and attested by an Officer of Stamp Duties, which notice shall specify the christian name and surname, and place of abode, of the person possessed of any such printing press, engine or machine, and a true description of the house or building and place in which the same shall be kept and used for printing, and every such person who shall give any such notice as aforesaid shall also at the same time, if he shall think fit, deliver or cause to be delivered in like manner a list of all or any of the periodical papers for the printing of which any such press, engine or machine, is used or intended to be used, and every such person as aforesaid shall afterwards from time to time, quarterly (that is to say) within Seven days after the First day of March, the First day of June, the First day of September, and the First day of December in every year, deliver or cause to be delivered in like manner a similar list of all or any of such periodical Papers as aforesaid, and in the meantime and from time to time as often as such person shall undertake or permit the printing with any such press, engine or machine as aforesaid, of any periodical Paper not specified in the last quarterly list delivered by such person, he shall, if he shall think fit, before the commencement of the printing of such last-mentioned Paper, or within Three Days next after any part or number thereof shall be first printed with any such press, engine or machine as aforesaid, give notice of the printing thereof in manner hereinafter mentioned; and every such list and notice of Papers for the printing of which any such press, engine or machine is used or intended to be used, shall be signed by the person possessed of such printing press, engine or machine with his own hand, or by some person appointed and authorized by him for that purpose, and of whose appointment and authority notice in writing signed by the person possessed of such press, engine or machine as aforesaid, in the presence of and attested by an Officer of Stamp Duties, shall be given to the said Commissioners, or to the Officer to whom such lists as aforesaid are to be delivered; and every such list and notice of papers printed or to be printed as aforesaid, shall specify and set forth the correct title of every such Paper, and the name and place of abode of the printer thereof as the same shall appear in the imprint, and also the name and place of abode of the person who shall employ the person possessed of such press, engine or machine to print or work off such paper, or who shall engage or use any such press, engine of machine for that purpose; and every such notice as aforesaid relating to the possession of any printing press, engine or machine, and also every list or notice of the Papers printed or to be printed therewith, shall respectively be delivered to the Commissioners of Stamps and Taxes, or to some Officer appointed by them to receive the same respectively at the Head Office for Stamps in *Westminster*, *Edinburgh* or *Dublin*, according as the person giving any such notice or list shall reside in *England, Scotland* or *Ireland*, or to the Distributor of Stamps for the district in which such person shall reside.

CLAUSE (F.)
26.
Persons who shall give such Notice and deliver such List, not to be liable to any penalty by reason of printing on unstamped Paper any Paper specified in such List, unless previous notice be given to them by a Commissioner or Officer of Stamp Duties of its liability to Stamp Duty.

And be it Enacted, That no person who shall have duly given such notice as aforesaid of being possessed of any press, engine or machine for printing, and shall within the respective periods, and in the manner hereinbefore limited and directed for that purpose, have delivered lists and notices of the several periodical Papers, for the printing of which any such press, engine or machine shall be used, shall be liable to any penalty or forfeiture under this Act in respect of any Paper (the same not being a registered Newspaper) truly specified in the last quarterly list delivered by such person, or in any notice duly given by him since the delivery of the said list, by reason of such Paper having been printed with any such press, engine or machine of the possession of which such notice as aforesaid shall have been given, although such paper may be liable to Stamp Duty, and may have been printed on paper not duly stamped, unless the same shall be a registered Newspaper, or unless the same shall have been so printed as aforesaid, after notice given by the Commissioners of Stamps and Taxes, or some Officer of Stamp Duties, in the manner herinafter mentioned; (that is to say), Provided always, That if a notice signed by any One or more of the Commissioners of Stamps and Taxes, or by any Officer of Stamp Duties shall be delivered to any person possessed of any such printing-press, engine or machine, or shall be left for him at the place mentioned in any notice given by him as aforesaid, as the place of his abode, or the place where such printing-press, engine or machine is used for printing, informing him that any paper is chargeable with Stamp Duty as a Newspaper under this Act, then if the same shall be so chargeable, and such person shall after such notice as aforesaid continue to print such Paper, or any subsequent part or number thereof, or any Paper of the like nature, whether under the same or any different form or title, or if after such notice as aforesaid, such person shall permit or suffer any press, engine or machine belonging to him, or in his possession, to be used for the printing of any such Paper, part or number as aforesaid, such person shall be liable to all the penalties and forfeitures imposed by this Act for any offence committed against any of the provisions thereof, after such notice as aforesaid, without any further or other notice or caution: Provided also, That every person who shall neglect or omit to give any such notice, or to deliver any such list as aforesaid, in the manner and form and within the time herinbefore directed and limited in that behalf, shall be liable to and chargeable with all penalties and forfeitures imposed by this Act for any offence committed against the provisions thereof, without any previous notice or caution whatsoever.

27.
Limitation of Actions against persons acting under Stamp Acts.
Venue local.
Notice of Action.
General Issue.
Tender of Amends.
Costs.

And be it Enacted, That all actions and prosecutions which shall be brought or commenced against any person for any thing done in pursuance or under the authority of this Act, shall be commenced and prosecuted within Three calendar Months next after the fact committed, and not afterwards, and shall in *England* or *Ireland* be brought and tried in the county or place where the cause of action shall arise, and not elsewhere, and shall in *Scotland* be brought in the court of Exchequer; and notice in writing of such action, and of the cause thereof, shall be given to the defendant One calendar Month at least before the commencement of the action; and the defendant in such action may plead the general issue, and give this Act and any other matter or thing in evidence at any trial to be had thereupon; and if the cause of action shall appear to arise from any matter or thing done in pursuance and by the authority of this Act, or if any such action shall be brought after the expiration of such Three calendar Months, or shall be brought in any other county or place than as aforesaid, or if notice of such action shall not have been given in manner aforesaid, or if tender of sufficient amends shall have been made before such action commenced, or if a sufficient sum of money shall have been paid into court after such action commenced by or on behalf of the defendant, the jury shall find a verdict for the defendant; and if a verdict shall pass for the defendant, or if the plaintiff shall become nonsuit, or shall discontinue any such action, or if on demurrer or otherwise, judgment shall be given against the plaintiff, the defendant shall recover his full costs of suit as between attorney and client, and shall have the like remedy for the same as any defendant may have for costs of suit in other cases at law.

28.
All Penalties shall be recovered in the Court of Exchequer in any part of the United Kingdom; in Civil Bill Court in Ireland; or before Justices of Peace in the United Kingdom.

And be it Enacted, That all pecuniary penalties under this Act may be sued or prosecuted for and recovered for the use of His Majesty, in the name of His Majesty's Attorney General or Solicitor General in *England* or *Ireland*, or of His Majesty's Advocate General or Solicitor General in *Scotland*, or of the Solicitor of Stamps and Taxes in *England* or *Scotland*, or of the Solicitor of Stamps in *Ireland*, or of any Person authorized to sue or prosecute for the same, by writing under the hands of the Commissioners of Stamps and Taxes, or in the name of any officer of Stamp Duties, by action of debt, bill, plaint or information in the Court of Exchequer at *Westminster*, in respect of any penalty incurred in *England*, and in the Court of Exchequer in *Scotland*, in respect of any penalty incurred in *Scotland*, and in the Court of Exchequer in *Dublin* or by civil bill in the court of the recorder, chairman or assistant barrister, within whose local jurisdiction any offence shall have been committed in respect of any penalty incurred in *Ireland*, or in respect of any penalty not exceeding Twenty Pounds by information or complaint before one or more Justice or Justices of the Peace in any part of the United Kingdom, in manner by this Act provided; and it shall not be lawful for any Person other than as aforesaid to inform, sue or prosecute for any such penalty as aforesaid, except where in the case of apprehending an offender by any Person appointed or authorized by the Commissioners of Stamps and Taxes in that behalf, it is by this Act otherwise expressly provided and allowed; and it shall be lawful in all cases for the Commissioners of Stamps and Taxes, either before or after any proceedings commenced for recovery of any such penalty to mitigate or compound any such penalty as the said Commissioners shall think fit, and to stay any such proceedings after the same shall have been commenced, and whether judgment may have been obtained for such penalty or not, on payment of part only of any such penalty, with or without costs, or on payment only of the costs incurred in such proceeding, or of any part thereof, or on such other terms as such Commissioners shall judge reasonable: Provided always, That in no such proceeding as aforesaid shall any essoign, protection, wager of law, nor more than one imparlance be allowed; and all pecuniary penalties imposed by or incurred under this Act, by whom or in whose name soever the same shall be sued or prosecuted for or recovered, shall go and be applied to the use of His Majesty; and shall be deemed to be and shall be accounted for as part of His Majesty's revenue arising from Stamp Duties, any thing in any Act contained, or any law or usage to the contrary in anywise notwithstanding: Provided always, That it shall be lawful for the Commissioners of Stamps and Taxes, at their discretion, to give all or any part of such penalties, as rewards to any person or persons who shall have detected the offenders, or given information which may have led to their prosecution and conviction.

No Essoign, &c.

Application of Penalties.

29.
Mode of Proceeding for the recovery of Penalties before Justices of the Peace.

And be it Enacted, That it shall be lawful for any Justice of the Peace, within whose jurisdiction any offence, the penalty for which shall not exceed Twenty Pounds, shall be committed against this Act, and such Justice is hereby required, upon any information exhibited or complaint made by any Person duly authorized in that behalf, to summon the party accused, and also the witnesses on either side, to be and appear before the said Justice, or before any other Justice of the Peace, at a time and place to be appointed for that purpose; and whether the party accused shall appear or not, it shall be lawful for the said Justice or any other Justice present at the time and place appointed for such appearance, to proceed to examine into the fact, and upon due proof made thereof to the satisfaction of any such Justice, either by confession of the party accused, or by the oath of one or more credible witness or witnesses, to convict such offender, and to give judgment for the penalty and costs to be assessed by any

Appeal to Sessions.

Notice of Appeal.

Sessions may give Costs.

Persons convicted to give security on appeal.

Certiorari, &c. taken away.

Justices may mitigate Penalties.

such Justice, and to issue his warrant, for levying such penalty and costs, and also the reasonable costs and charges attending the distress, on the goods of such offender, and to cause sale to be made thereof in case the same shall not be redeemed within Five Days, rendering to the party the overplus, if any; and where goods sufficient cannot be found to answer such penalty and costs, such Justice, or any other Justice of the district or place in which such conviction shall take place, shall commit such offender to the common gaol or house of correction, there to remain for any time not exceeding Three calendar Months, nor less than One calendar Month, unless such penalty, costs and charges shall be sooner paid and satisfied; and if any person shall find himself aggrieved by the judgment of any such Justice, it shall be lawful for such person to appeal against the same, to the Justices at the next general or quarter sessions of the peace for the district or place where the offence shall have been committed, which shall be held next after the expiration of Ten Days from the day on which such conviction shall have been made; of which appeal notice in writing shall be given to the prosecutor or informer, Seven clear Days previous to the first day of such sessions; and it shall be lawful for such Justices at such sessions to examine witnesses on oath, and finally to hear and determine such appeal; and in case any conviction of such Justice shall be affirmed, it shall be lawful for the Justices at such sessions to award and order the Person convicted to pay such costs occasioned by such appeal as to them shall seem meet, Provided always, That no person convicted before any such Justice, shall be entitled or permitted to appeal against such conviction in manner aforesaid, unless within Three Days after such conviction made he shall enter into a recognizance with Two sufficient Sureties before such Justice to enter and prosecute such appeal, and to pay the amount of the penalty and costs in which he shall have been convicted, and also such further costs as shall be awarded, in case such conviction shall be affirmed on such appeal: Provided also, That on such proceedings so to be taken as aforesaid shall be quashed or vacated for want of form, or shall be removed by *certiorari*, suspension, advocation or reduction, or by any other writ or process whatsoever, into any superior or other court or jurisdiction in any part of the United Kingdom, any law, statute or usage to the contrary notwithstanding: and provided also, that it shall be lawful for any Justice of the Peace, before whom any person shall be convicted of any offence against this Act, to mitigate, as he shall see fit, any pecuniary penalty by this Act imposed, in cases where such Justice shall see cause so to do, provided that all reasonable costs and charges incurred as well in discovering as in prosecuting for such offence, shall be always allowed over and above the sum to which such penalty shall be mitigated, and provided that such mitigation do not reduce the penalty to less than One-fourth of the penalty incurred, exclusive of such costs and charges; any thing herein contained to the contrary notwithstanding.

30.
Clause (G.)
Convictions to be made out in the following Form.

And be it Enacted, That the Justice before whom any person shall be convicted of any offence under this Act, shall cause the conviction to be made out in the manner and form following, or in any other form of words to the like effect, mutatis mutandis (that is to say)

County of } BE it Remembered, That on the day of
in the year of our Lord
to wit. } at *A. B.* of
was duly convicted before me, *C. D.*, Esquire, one His Majesty's Justices of the Peace for the county of in pursuance of an Act passed in the seventh year of the reign of King William the Fourth, intituled, [*title of this Act*]; for that the said *A. B.* [*here state the offence*] contrary to the form of the Statute in that case made and provided; for which offence I do adjudge that the said *A. B.* hath forfeited the sum of and [*if the Justice mitigate the penalty*] which sum of I do hereby mitigate the sum of over and above the sum of which I do allow to *E. F.* for his reasonable costs and expenses in prosecuting this conviction.

Given under my hand and seal this
day of

31.
For compelling attendance of Witnesses before Justices.

And be it Enacted, That it shall be lawful for any Justice of the Peace to summon any person to appear before such Justice, or before any other Justice of the Peace, to give evidence touching any offence against the provisions of this Act; and if any person who shall be so summoned shall neglect or refuse to appear according to the exigency of such summons, at the time and place therein for that purpose named, without reasonable matter of excuse to be stated upon oath, and proved to the satisfaction of such Justice before whom any information or complaint shall be depending, or shall have been made touching any such offence as aforesaid, or if such person having appeared shall refuse to give evidence respecting any such offence or other matter as aforesaid, then every person so offending shall forfeit Ten Pounds.

32.
What shall be deemed good service of Process, &c. in Proceedings under this Act.

And be it Enacted, That in any proceeding either in any court, or before any Justice of the Peace, or otherwise, under this Act relating to Stamp Duties, or for summoning any party, witness or other person, in or for the purpose of any such proceeding, it shall not be necessary that the original or any other process or summons, or any notice, demand or order whatsoever, should be personally served on the defendant or Person to be summoned, but it shall be sufficient that such process, summons, notice, demand or order, or a copy thereof respectively, be left at the last known place of abode of such defendant or Person to be summoned.

33.
CLAUSE (H.)
Repeal of former Act and Duties.

And be it further Enacted, That the several Acts and parts of Acts hereinafter mentioned, or so much and such part and parts thereof as are now in force, and the Stamp Duties thereby granted, or such of them as are now payable upon or in respect of Newspapers shall respectively remain and continue in force, and be payable until and upon the Thirty-first day of August One thousand eight hundred and Thirty-six, and shall from thenceforth cease, determine and be repealed, (that is to say) the several Acts and parts of Acts passed in the Parliaments of *Great Britain* hereinafter specified; namely,

Acts passed in the Parliaments of Great Britain, viz.

10 Anne c. 19, ss. 101, 105 and 118.

So much of an Act of the tenth year of the reign of Queen ANNE, passed for the purpose (amongst other things) of laying Duties upon several kinds of stamped vellum, parchment and paper, and upon certain printed papers, pamphlets and advertisements, as relates in any manner to the Stamp Duties on Newspapers, or the Duties on Advertisements, or as imposes any penalty with with relation to the said Duties or either of them.

11 Geo. 1, c. 8, s. 13 and 14.

And so much of an Act of the eleventh year of the reign of King GEORGE the First, passed for the purpose (amongst other things) of explaining the said last-mentioned Act in relation to the Stamp Duties on Newspapers, as in any manner relates to the Stamp Duties on Newspapers.

16 Geo. 2, c. 26, s. 5.

And so much of an Act of the sixteenth year of the reign of King GEORGE the Second, passed for the purpose (amongst other things) of punishing the vendors of unstamped Newspapers, as in any manner relates to such purpose.

5 Geo. 3, c 46, s. 8.

And so much of an Act passed in the fifth year of the reign of King GEORGE the Third, intituled, "An Act for altering the Stamp Duties upon Admissions into Corporations or Companies; and for for further securing and improving the Stamp Duties in *Great Britain*," as requires security to be given to his Majesty for payment of the Duties on Advertisments.

13 Geo. 3, c. 65.

And the whole of an Act passed in the thirteenth year of the reign of the said King GEORGE the Third, intituled, "An Act for explaining two Acts made in the eleventh year of the reign of King GEORGE the First, and the the thirtieth year of the reign of his late Majesty, in relation to the Stamp Duties upon Newspapers."

16 Geo. 3, c. 34, s. 7.

And so much of an Act of the sixteenth year of the year of the reign of the said King GEORGE the Third, passed for the purpose (amongst other things) of granting several rates and duties upon indentures, leases, bonds and other deeds, and upon cards, dice and newspapers, as in any manner relates to Newspapers, or to the Stamp Duties thereon.

20 Geo. 3, c. 28, s. 1.

And so much of an Act of the twentieth year of the reign of the said King GEORGE the Third, passed for the purpose (amongst other things) of granting additional duties on advertisements as relates to such duties.

29 Geo. 3, c. 50, s. 1 & 7 to 12.

And so much of an Act passed in the twenty-ninth year of the reign of the said King GEORGE the Third for granting additional duties on newspapers, advertisements, cards and dice, as in any manner relates to newspapers or advertisements, or to the duties thereon respectively.

34 Geo. 3, c. 72.

And the whole of an Act passed in the thirty-fourth year of the reign of the said King GEORGE the Third, intituled, "An Act to enable the Commissioners of his Majesty's Stamp Duties to stamp the Paper used for printing Newspapers thereon, in Sheets of single Demy Paper instead of Sheets of double Demy Paper."

37 Geo. 3, c. 90, s. 2 & 33 to 38

And so much of an Act of the thirty-seventh year of the said King GEORGE the Third, passed for the purpose (amongst other things) of granting certain Stamp Duties on the several matters therein mentioned, as in any manner relates to newspapers, or to the duties thereon, or to any discount or allowance in respect of the said duties.

38 Geo. 3, c. 78.

And the whole of an Act passed in the thirty-eighth year of the reign of the said King GEORGE the Third, intituled, "An Act for preventing the Mischiefs arising from the printing and publishing Newspapers and Papers of a like nature by Persons not known; and for regulating the Printing and Publication of such Papers in other respects."

Acts passed in the Parliaments of Ireland; viz.

And the whole of two several Acts passed in the Parliament of *Ireland*, hereinafter specified; (that is to say)

23 & 24 Geo. 3, c. 28.

An Act passed in the twenty-third and twenty-fourth years of the reign of the said King GEORGE the Third, intituled, "An Act to secure the Liberty of the Press, by preventing the Abuses arising from the Publication of traitorous, seditious, false and slanderous Libels by Persons unknown."

38 Geo. 3, c 7.

And an Act passed in the thirty-eighth year of the reign of the said King GEORGE the Third, for amending the said last-mentioned Act.

Acts passed in the Parliaments of the United Kingdom; viz.

And the several Acts and parts of Acts passed in the Parliaments of the United Kingdom of *Great Britain* and *Ireland* hereinafter specified; (that is to say)

40 Geo. 3, c. 96.

So much of an Act passed in the fortieth year of the reign of the said King George the Third, intituled, "An Act to revive, amend, continue or make perpetual certain temporary Statutes," as makes perpetual or otherwise relates to the said Act passed in the Parliament of *Ireland* in the thirty-eighth year of the reign of the said King.

41 Geo. 3, c. 10, s 10.

And so much of an Act passed in the forty-first year of the reign of the said King George the Third, for granting certain additional Stamp Duties as in any manner relates to the Stamp Duties on newspapers, or to any discount or allowance in respect of the said last-mentioned Stamp Duties.

44 Geo. 3, c. 98, s. 22, &c.

And so much of an Act passed in the forty-fourth year of the reign of the said King George the Third, intituled, "An Act to repeal the several Duties under the Commissioners for managing the Duties upon stamped Vellum, Parchment and Paper in *Great Britain*, and to grant new and additional Duties in lieu thereof," as in any manner relates to newspapers, or to the duties thereon, or to any discount or allowance in respect of the said duties.

49 Geo. 3, c. 50.

And the whole of an Act passed in the forty-ninth year of the reign of the said King George the Third, intituled, "An Act to amend so much of an Act made in the thirty-seventh year of his present Majesty for granting to his Majesty certain Stamp Duties, as relates to the Limitation according to which the Discount on Newspapers is regulated."

55 Geo. 3, c. 80.

And the whole of an Act passed in the fifty-fifth year of the reign of the said King George the Third, intituled, "An Act to provide for the Collection and Management of Stamp Duties on Pamphlets, Almanacks and Newspapers in *Ireland*."

55 Geo. 3, c. 185.

And so much of another Act passed in the said fifty-fifth year of the reign of the said King George the Third, intituled, "An Act for repealing the Stamp Office Duties on Advertisements, Almanacks, Newspapers, Gold and Silver Plate, Stage Coaches and Licenses for keeping Stage Coaches now payable in *Great Britain*, and for granting new Duties in lieu thereof," as in any manner relates to newspapers, or the duties thereon, or to any discount or allowance in respect of the said duties.

56 Geo. 3, c. 56.

And so much of an Act passed in the fifty-sixth year of the reign of the said King George the Third, intituled, "An Act to repeal the several Stamp Duties in *Ireland*, and also several Acts for the collection and management of the said Duties, and to grant new Stamp Duties in lieu thereof, and to make more effectual Regulations for collecting and managing the said Duties," as in any manner relates to newspapers or to the Duties thereon, or to any discount or allowance in respect of the said Duties.

60 Geo. 3, c. 9.

And so much of an Act passed in the sixtieth year of the reign of the said King George the Third, intituled, "An Act to subject certain Publications to the Duties of Stamps upon Newspapers, and to make other Regulations for restraining the Abuses arising from the Publication of blasphemous and seditious Libels," as subjects any newspaper or other paper or pamphlet to any Stamp Duty.

6 Geo. 4, c. 119.

And the whole of an Act passed in the sixth year of the reign of his late Majesty King George the Fourth, intituled, "An Act to allow Newspapers to be printed upon Paper of a larger Size than is now allowed, and to reduce the Stamp Duties now payable upon Supplements to Newspapers and other Papers in *Great Britain*"

3 & 4 Will. 4, c. 23, s. 3.

And so much of an Act passed in the third and fourth years of the reign of His present Majesty, intituled, "An Act to reduce the Stamp Duties on Advertisements, and on certain Sea Insurances; to repeal the Stamp Duties on Pamphlets, and on Receipts for Sums under Five Pounds; and to exempt Insurances on Farming Stock from Stamp Duties," as provides the mode of collecting the duty on advertisements contained in or published with any pamphlet, periodical paper, or literary work.

5 Will. 4, c. 2.

And the whole of an Act passed in the fifth year of the reign of His present Majesty, intituled, "An Act to amend an Act of the thirty-eighth year of King George the Third, for preventing the Mischiefs arising from the printing and publishing Newspapers and Papers of a like nature by Persons not known, and for regulating the Printing and Publication of such Papers in other respects, and to discontinue certain Actions commenced under the provisions of the said Act;" and the said several Acts and parts of Acts hereinbefore specified shall be and the same are hereby repealed accordingly, save and except only so far as is herein in that behalf provided.

Clause (I.)
Exception of all Arrears of Duty and all Penalties, &c. incurred.

Provided always, and be it Enacted, That nothing in this Act contained shall extend or be construed to extend to repeal any of the hereinbefore mentioned Acts or parts of Acts with respect to any duty or arrears of any duty whatsoever, which, before or upon the said Thirty-first day of August One thousand eight hundred and Thirty-six shall have accrued and been incurred under or by virtue of the said Acts, or parts of Acts, or any of them, respectively, and which shall then, or at any time afterwards, be or become due or payable and remain in arrear and unpaid, or with respect to any fine, penalty or forfeiture or punishment incurred and not recovered or suffered for or in respect of any offence or crime committed or to be committed against the said several Statutes and Acts or parts of Statutes and Acts respectively, or any of them, upon or before the said Thirty-first day of August One thousand eight hundred and Thirty-six, or with respect to any proceedings, civil or criminal, commenced or to be commenced against any person for the recovery of any such arrears of duty, or of any such fine, penalty or forfeiture, or for the infliction of any such punishment as aforesaid; but that all such arrears of duty, fines, penalties, forfeitures and punishments shall and may respectively be sued or prosecuted for, recovered, obtained and inflicted by the same ways and means and in such and the same manner as if this Act had not been passed: And provided also, That nothing in this Act contained shall extend or be construed to extend to repeal any of the said hereinbefore mentioned Acts or parts of Acts so far as the same or any of them repeal the whole or any part of any other Act or Acts; and that no matter or thing whatever in this Act contained shall revive or be construed to revive, for any period or purpose whatsoever, any Act or Acts, or any part of any Act or Acts, which before the passing of this Act shall have expired, or which by any Act or Acts passed before the passing of this Act shall have been repealed; and that the repeal of any Act or Acts hereinbefore mentioned, or any other matter or thing in this Act contained, shall not extend or be construed to extend to repeal or annul or in any way to affect any indemnity granted under or by virtue of any Act or Acts so repealed.

This Act not to revive any Act heretofore expired or repealed, nor to annul any indemnity granted.

35.
Clause (K.)
Stamps rendered useless by this Act may be cancelled and allowed.

And be it Enacted, That it shall be lawful for any person having in his possession any Paper stamped with any of the Duties hereby repealed, and not made use of, to bring the same to the Head Office for Stamps in *London*, *Edinburgh* or *Dublin* respectively, at any time within Six calendar Months next after the said First day of September One thousand eight hundred and Thirty-six, in order that the Stamps thereon may be cancelled and allowed; and it shall be lawful for the Commissioners of Stamps and Taxes or their proper Officers to cancel and allow such Stamps accordingly, and to stamp such Paper, or any portion thereof, and any other Paper which shall be brought for that purpose, with stamps denoting the Duty by this Act granted to the amount or value of the Stamps so to be cancelled and allowed as aforesaid, after deducting the amount of any discount allowed thereon.

And

36. Construction of the terms used in this Act.

AND in order to avoid the frequent use of divers terms and expressions in this Act, and to prevent any misconstruction of the terms and expressions used therein ; BE in Enacted, That wherever in this Act, with reference to any person, matter or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood and construed to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction.

37. Act may be altered.

And be it Enacted, That this Act may be altered, amended or repealed by any Act or Acts to be passed in this present Session of Parliament.

SCHEDULES to which the foregoing ACT refers.

SCHEDULE (A.)

Containing the Duties imposed by this Act on Newspapers; (that is to say)	s.	d.
FOR every sheet or other piece of paper whereon any Newspaper shall be printed	–	1
And where such sheet or piece of paper shall contain a superficies, exclusive of the margin, exceeding One thousand five hundred and thirty Inches, and not exceeding Two thousand two hundred and ninety-five Inches, the additional Duty of	–	½
And where the same shall contain a superficies, exclusive of the margin, exceeding Two thousand two hundred and ninety-five Inches, the additional Duty of	–	1
Provided always, that any sheet or piece of paper containing a superficies, exclusive of the margin, not exceeding Seven hundred and sixty-five Inches, which shall be published with, and as a Supplement to any Newspaper chargeable with any of the Duties aforesaid, shall be chargeable only with the Duty of	–	½

And the following shall be deemed and taken to be Newspapers chargeable with the said Duty; viz.

Any Paper containing Public News, Intelligence or Occurrences printed in any part of the United Kingdom, to be dispersed and made public:

Also any Paper printed in any part of the United Kingdom, Weekly or oftener, or at intervals not exceeding Twenty-six Days, containing only or principally Advertisements:

And also any Paper containing any Public News, Intelligence or Occurrences, or any Remarks or Observations thereon, printed in any part of the United Kingdom, for Sale, and published periodically, or in Parts or Numbers at intervals not exceeding Twenty-six Days between the publication of any Two such Papers, Parts or Numbers where any of the said Papers, Parts or Numbers respectively shall not exceed Two Sheets of the dimensions hereinafter specified (exclusive of any Cover or Blank-leaf, or any other Leaf upon which any Advertisement or other Notice shall be printed), or shall be published for Sale for a less sum than Sixpence, exclusive of the Duty by this Act imposed thereon: Provided always, That no quantity of Paper less than a quantity equal to Twenty-one Inches in length and Seventeen Inches in breadth, in whatever way or form the same may be made or may be divided into leaves, or in whatever way the same may be printed, shall, with reference to any such Paper, Part or Number as aforesaid, be deemed or taken to be a sheet of Paper:

And provided also that any of the several Papers hereinbefore described, shall be liable to the Duties by this Act imposed thereon, in whatever way or form the same may be printed or folded or divided into leaves or stitched, and whether the same shall be folded, divided or stitched or not.

EXEMPTIONS:

Any Paper called "*Police Gazette*, or *Hue and Cry*," published in *Great Britain*, by authority of the Secretary of State; or in *Ireland*, by the authority of the Lord Lieutenant:

Daily Accounts, or Bills of Goods imported and exported, or Warrants or Certificates for the delivery of Goods, and the Weekly Bills of Mortality; and also Papers containing any Lists of Prices Current, or of the state of of the Markets, or any account of the Arrival, Sailing or other circumstances relating to Merchant Ships or Vessels, or any other matter wholly of a commercial nature: Provided such Bills, Lists or Accounts do not contain any other matter than what hath been usually comprised therein

SCHEDULE (B.)

A RETURN to be entered at the Head Office for Stamps in [*Westminster, Edinburgh* or *Dublin*, as the case may be], in pursuance of an Act passed in the seventh year of the reign of King WILLIAM the Fourth, intituled, [*set forth the title of this Act*] of the several Persons who on the day One thousand eight hundred and were the Proprietors of a Newspaper, intituled, [*here set forth the title of the Newspaper*], which said Newspaper is printed by [*set forth the name, place of abode, and addition of the Printer*], at [*describe the house or building in which the Newspaper is printed*], and is published by [*set forth the name and place of abode and addition of the Publisher*], at [*describe the place of publication*], the property of which said Newspaper was on the said day of divided into shares, which were held by the several Persons hereinafter named, as Proprietors in the several proportions hereunder specified; (that is to say)

Christian Name and Surname of every Proprietor.	Place of Abode.	Occupation or Addition.	Number or proportional Amount of Shares held by each Proprietor.

Also a RETURN of all Transfers or Assignments of Shares in the property of the aforesaid Newspaper, which have been made at any time during the preceding Half Year, that is to say, between the day and the day of .

Christian Name and Surname, Place of Abode, and Occupation or addition of every Person by whom any such Transfer has been made.	Christian Name and Surname, Place of Abode, and Occupation or Addition of every Person to whom any such Transfer has been made.	The Date of every such Transfer.	The Number or proportional Amount of Shares transferred.

We, *A. B.*, of, &c., and *C. D.*, of, &c., two of the Proprietors of the aforesaid Newspaper, intituled, [*insert the title of the Newspaper*], do each of us solemnly and sincerely declare, that the foregoing is a true and faithful Return, and doth contain all the several matters and things required by the said recited Act to be specified and set forth therein relating to such Newspaper, and we do severally make this solemn Declaration, conscientiously believing the same to be true.

(signed) *A. B.*
C. D.

This Declaration was made by the said *A. B.*
and *C. D.* at this
day of One thousand eight
hundred and Thirty- .

Before me

A Commissioner of Stamps and Taxes [*or*, an Officer of Stamp Duties, *or* other Person, *as the case may be*], appointed by the Commissioners of Stamps and Taxes to take and receive Declarations verifying Returns to be made under the Act seventh of WILLIAM the Fourth, chapter .

Stamp Duties (Newspapers.)

A

BILL

[WITH THE AMENDMENTS]

To reduce the Stamp Duties payable on Newspapers, and to consolidate and amend the Laws relating to the Duties on Newspapers and Advertisements respectively.

(*Prepared and brought in by*
Mr. Baring, Mr. Chancellor of the Exchequer and Mr. Ord.)

Ordered, by The House of Commons, *to be Printed,*
19 *July* 1836.

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